UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD

AMERICAN EAGLE PROTECTIVE SERVICES CORPORATION AND PARAGON SYSTEMS, INC., JOINT EMPLOYERS	§ § § §	
	§	
And	§	
	§	**CASE NO.: 05-CA-126739**
UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA, LOCAL 034, AFFILIATED WITH UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA INTERNATIONAL UNION	§ § § § § §	
	§	

RESPONDENTS' MOTION FOR RECONSIDERATION

American Eagle Protective Services Corporation ("AEPS") and Paragon Systems, Inc., ("Paragon," collectively "Respondents") by and through undersigned counsel, pursuant to Section 102.48 of the National Labor Relations Board's (the "Board") rules and regulations, hereby move the Board to reconsider its decision of July 27, 2018 granting the General Counsel's Motion for Summary Judgement.

I. BACKGROUND

A. On September 22, 2015, Administrative Law Judge Eric M. Fine issued the ALJ Decision where he determined that Respondents violated Section 8(a)(5) and (1) of the Act by, without bargaining with the Union, changing terms and conditions of employment. The crux of this case develops after these facts, specifically as to the appropriate remedy. That is, the Administrative Law Judge required Respondents to:

> pay the employees, as a lump-sum payment, the total amount of health and welfare contributions made on the employees' behalf by Respondents to the employee's 401(k) account between October 28, 2013 and October 16, 2014. Respondents shall

> pay all costs, fees, and tax consequences associated with the withdrawal of these monies from employees' 401(k) accounts.

ALJ Decision, p. 71. This section of the ALJ's Decision is the source of the present issues.

B. On November 4, 2015, the Board issued a Decision and Order adopting the ALJ's Decision.

C. On December 15, 2015, the case was moved to compliance proceedings. In as early as October 28, 2016, counsel for AEPS and the NLRB's Compliance Officer ("Compliance Officer") assigned to the case began exchanging communications related to the section of the ALJ Decision which addresses 401(k) withdrawals or disbursements.

D. On February 28, 2017, the Regional Director for Region Five of the NLRB ("Region") issued the Compliance Specification, setting an evidentiary hearing for May 25, 2017.

E. On April 3, 2017, Respondents filed an Answer to the Compliance Specification. Three days later, on April 6, 2017, CGC moved for summary judgment and on April 10, 2017, the Board issued the Notice to Show Cause, instructing Respondents to demonstrate why CGC's Motion should not be granted.

F. On April 12, 2017, six days after CGC's Motion for Summary Judgment was filed, Respondents filed their Amended Answer, attached as Exhibit B. Respondents filed their Amended Answer in accordance with the NLRB's Compliance Manual, which provides respondents with one week to amend their answer after being notified by the CGC of any alleged procedural deficiencies. See NLRB Compliance Manual, §10652.

G. On April 21, 2017, Respondents filed Respondents' Brief in Response to the Board's April 10, 2017 Notice to Show Cause, attached as **Exhibit A**.

H. On July 27, 2018, the Board issued a Decision and Order ("Decision") granting the General Counsel's Motion for Summary Judgement.

II. ARGUMENTS FOR RECONSIDERATION

The party opposing a notice to show cause order must demonstrate that there is a "genuine issue for hearing." NLRB Rules and Regulations, § 102.24. The Board erred in granting the CGC's Motion for Summary Judgement as there are open material issues of fact and law that should be heard by an Administrative Law Judge.

A. <u>The Board's Remedies are Punitive in Nature</u>.

The Majority provides Respondents with two options for compliance with the ALJ's decision: 1) allow the employees to withdraw the funds from their 401(k) account; or 2) make employees whole from Respondents own funds. Both remedies are punitive in nature in direct contradiction to Board law as cited by Member Kaplan.

Allowing employees to withdraw the funds from their 401(k) account, as explained in greater detail in the following sections, would penalize the employees at hand as well as Respondents' entire employee population. To implement this option, Respondents would have to modify the current structure of its 401(k) plan to allow for such a distribution, which in turn would significantly increase the tax burden on Respondents and their entire employee population. Thus penalizing all parties involved.

The Majority in its decision purports to provide Respondents an alternative remedy stating that "The Respondents are perfectly free to make employees whole from their own funds." However, as Member Kaplan points out, this alternative is clearly punitive, not compensatory and provides the employees with a windfall that bears no relationship to the injuries sustained.

Under the alternative remedy, Respondents are required to compensate the employees double what they are entitled. To argue that a remedy of this nature is not punitive or does not create a windfall for employees simply defies logic. The Majority relies on *Harding Glass Co.*, 337 NLRB 1116 (2002) to argue that the alternative remedy does not create a windfall, however, *Harding* is distinguishable from the instant case. In *Harding* the ordered payments were to fringe benefit funds to which the employer was contractually obligated to contribute, not to employees. Accordingly, the employees in *Harding* did not receive a windfall, rather the employer was simply required to make its contractually obligated contributions. In the instant matter, however, the employees would directly receive the double payment, undoubtedly creating a windfall to the employees in direct contradiction to Board law.

B. Compliance with the Board's Decision Would Require Respondents to Violate the Governing IRS Code.

The Internal Revenue Service's ("IRS") code that governs 401(k) plans provides limited options for premature withdrawals or distributions from a 401(k) plan. Rather, the IRS states that "A 401(k) plan may allow [an employee] to receive a hardship distribution because of an immediate and heavy financial need." See https://www.irs.gov/retirement-plans/plan-participant-employee/401k-resource-guide-plan-participants-general-distribution-rules. Notably absent from the withdrawals or distributions allowed by the IRS are orders or decisions issued by administrative law judges. That is, the IRS does not recognize an exception to its regulations which allows the enforcement of the Board's Decision. Stated differently, the ALJ's Decision is not a qualifying event for IRS purposes and requiring enforcement of the same would obligate Respondents to violate the Internal Revenue Code or eliminate the 401(k) plan's current tax-preferred status. Namely, in order to comply with the ALJ's Decision the third-party that administers Respondents' 401(k) accounts would have to empty those accounts and, in turn, the entire 401(k) plan would be rendered invalid under the Internal Revenue Code. Overall, this would negatively impact every single employee of AEPS.

C. **Enforcement of the Board's Decision Would Penalize All of Respondents' Employees.**

If enforced, the Board's Decision would require Respondents' to withdraw 401(k) contributions entered for all "Affected Employees" as defined in the Compliance Specification. Strict compliance with the same would have serious implications on not just the Affected Employees, but *all* of Respondents' employees. Forcing withdrawal from the 401(k) Plan would have a prejudicial impact on respondents' employees nationwide.

Under the Majority's interpretation of the Decision, it would be necessary to honor such a request even if the employee requesting the distribution does not yet meet the requirements to be eligible for a distribution under the current written terms of the 401(k) Plan. Those terms generally prohibit non-hardship distributions to current employees under age 59½.

If the Decision is implemented as the Board sets forth, i.e., so that the 401(k) Plan would be required to honor a non-hardship distribution request made by an employee under age 59½, then it would first be necessary to amend the plan document to allow for such distributions. No other step would permit compliance with the provisions of applicable law that require a plan of this kind to be administered in accordance with its written terms.

Unfortunately, the instant such an amendment is adopted, the 401(k) Plan will no longer be in compliance with one of the provisions of the Internal Revenue Code that is essential to its current tax-favored status. Thus (to use the terminology of the Internal Revenue Code), the adoption of the amendment will cause the 401(k) Plan to lose its status as a "qualified" plan, i.e., a plan that satisfies the requirements for tax-favored status.

When a plan loses its qualified status because it fails to include the prohibition against non-hardship distributions to current employees who have not yet reached age 59½, every participant in the plan is adversely affected. This is so because, when a plan such as the 401(k) Plan loses its qualified status, the entire value of every participant's vested account balance under the plan must be included in the participant's gross income for federal income tax purposes. Thus, penalizing the Affected Employees and all other employees alike. Certainly it could not be the intent of the Board to penalize Respondents' entire employee population. Rather, an Administrative Law Judge should be allowed to craft a remedy that addresses bargaining unit employees only.

D. The Board Erred in Affirming the Compliance Specification.

The Board contends that Respondents' did not comply with NLRB rules and regulations Section 102.56(b) and (c). Regardless of any technical deficiencies in Respondents' Amended Answer, the record demonstrates that the Region and the Compliance Officer were aware as early as late 2016 that Respondents disputed the amount of monies owed as stated in the Compliance Specification. *See* Exhibit A. Accordingly, the Board erred in finding "the allegations in the compliance specification to be admitted as true" and under the principles of equity, Respondents are entitled to a hearing to determine the appropriate amounts owed to employees.

E. An Award of Summary Judgement was Inappropriate Because Genuine Issues of Material Fact and Law Remain.

There are genuine issues of material fact and law in this case that warrant a hearing. NLRB Rules and Regulations, § 102.24. The Board's Decision could have a severe impact on both bargaining unit and non-bargaining unit members because there are potential adverse tax consequences attached to the premature withdrawal or disbursement of 401(k) funds. Further, the remedies set down in the Board's decision are punitive in nature and bear no relationship to the injuries sustained by the employees. As outlined above, genuine issues of material fact and law necessitate a hearing.

The Board should not have ruled on these factual issues without allowing for a fact-finding hearing before an ALJ. See 29 C.F.R. § 102.35(a) ("It shall be the duty of the administrative law judge to inquire fully into the facts as to whether the respondent has engaged in or is engaging in an unfair labor practice…as set forth in the complaint or amended complaint.”). Therefore, Summary Judgment should have been denied and the matter remanded to a hearing.

III. CONCLUSION

For all of the foregoing reasons, the General Counsel’s Motion for Summary Judgement should be denied and Respondents submit that this matter should be remanded to a hearing before an Administrative Law Judge.

Dated: August 31, 2018

Respectfully submitted,

OGLETREE, DEAKINS, NASH, SMOAK & STEWART, P.C.

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AMENDED CERTIFICATE OF SERVICE

This is to certify that on the 31st day of August, 2018, a .pdf copy of Respondents' Motion for Reconsideration was filed through the NLRB E-Filing system and, in accordance with NLRB Rules and Regulations Section 102.114(i), served electronically or by email, to:

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Open
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35427158.1

EXHIBIT A

UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD

AMERICAN EAGLE PROTECTIVE SERVICES CORPORATION AND PARAGON SYSTEMS, INC., JOINT EMPLOYERS **and** **UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA, LOCAL 034, AFFILIATED WITH UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA INTERNATIONAL UNION**	§ § § § § § § § § § § § § § §	**CASE NO.: 05-CA-126739**

RESPONDENTS' BRIEF IN RESPONSE TO THE BOARD'S APRIL 10, 2017 NOTICE TO SHOW CAUSE

American Eagle Protective Services Corporation ("AEPS") and Paragon Systems, Inc., ("Paragon," collectively "Respondents") by and through undersigned counsel, pursuant to Sections 102.24 and 102.50 of the National Labor Relations Board's (the "Board") rules and regulations, hereby file their Response to the NLRB's April 10, 2017, Order Transferring Proceeding to the Board and Notice to Show Cause ("Notice to Show Cause").

The Notice to Show Cause granted Counsel for the General Counsel's ("CGC") April 6, 2017, Motion to Transfer Case to and Continue Proceedings Before the Board for Summary Judgment (the "Motion for Summary Judgment"). The Board should deny summary judgment for the CGC and remand to an Administrative Law Judge as initially set in the NLRB's February 28, 2017, Compliance Specification and Notice of Hearing ("Compliance Specification") for the following four (4) reasons: (i) Respondents amended their Answer and, as noted there, Respondents have repeatedly identified errors in the NLRB's calculation of monetary compensation due to the "Affected Employees" as set forth in the Compliance

Specification; (ii) the CGC failed to meet the Board's procedural requirements to allow Respondents an opportunity to cure or otherwise respond to its Motion for Summary Judgment; (iii) the Administrative Law Judge's September 22, 2015, Decision ("ALJ Decision") does not count as a triggering event for purposes of disbursing or withdrawing 401k benefits; and (iv) transfer to the Board is inappropriate at this stage because genuine issues of material fact remain.

I. **Statement of Relevant Facts**

A. At all material times, AEPS, a corporation with an office and place of business in Austin, Texas, and Paragon, a corporation with an office and place of business in Herndon, Virginia, each are engaged in the business of providing security services to commercial and governmental entities, including at the United States Department of Agriculture ("USDA") headquarters in Washington, D.C. Respondents admit that at all material times they were a joint employer engaged in commerce within the meaning of the National Labor Relations Act (the "Act").

B. In August of 2013, the USDA awarded AEPS a federal contract to provide guard services at the USDA Headquarters facility. AEPS subsequently awarded Paragon a subcontract in August 2013 to perform security work at the USDA Headquarters facility.

C. Under the federal contract, AEPS was scheduled to take over operational control of the USDA Headquarters facility on October 28, 2013, replacing USEC, Inc. and USEC's subcontractor Securiguard, Inc.

D. United Government Security Officers of America, Local 034 ("Union") was the certified bargaining representative for the protective service officers who worked for USEC and Securiguard prior to October 28, 2013. The Union had a collective bargaining agreement with

USEC and Securiguard effective for the time period covering October 1, 2011, through September 30, 2014 ("Predecessor CBA").

E. The Complaint alleges, and the Administrative Law Judge agreed, that Respondents were successors to USEC and Securiguard.

F. When Respondents assumed operational control on October 28, 2013, there were a number of changes to the conditions of employment. The differing terms and conditions of employment were announced and implemented by Respondents without bargaining with the Union.

G. After October 28, 2013, Respondents recognized the Union as the collective bargaining representative of the PSOs at the USDA building and bargained with the Union for a new collective bargaining agreement. Respondents and the Union reached a collective-bargaining agreement on October 16, 2014, covering October 16, 2014, through October 27, 2017.

H. On September 22, 2015, Administrative Law Judge Eric M. Fine issued the ALJ Decision where he determined that Respondents violated Section 8(a)(5) and (1) of the Act by, without bargaining with the Union, changing terms and conditions of employment. The crux of this case develops after these facts, specifically as to the appropriate remedy. That is, the Administrative Law Judge required Respondents to:

> pay the employees, as a lump-sum payment, the total amount of health and welfare contributions made on the employees' behalf by Respondents to the employee's 401(k) account between October 28, 2013 and October 16, 2014. Respondents shall pay all costs, fees, and tax consequences associated with the withdrawal of these monies from employees' 401(k) accounts.

ALJ Decision, p. 71. This section of the ALJ's Decision is the source of the present issues.

I. On November 4, 2015, the Board issued a Decision and Order adopting the ALJ's Decision.

J. On December 15, 2015, the case was moved to compliance proceedings. In as early as October 28, 2016, counsel for AEPS and the NLRB's Compliance Officer ("Compliance Officer") assigned to the case began exchanging communications related to the section of the ALJ Decision which addresses 401(k) withdrawals or disbursements.

K. On February 28, 2017, the Regional Director for Region Five of the NLRB ("Region") issued the Compliance Specification, setting an evidentiary hearing for May 25, 2017, attached as **Exhibit A.**

L. On April 3, 2017, Respondents filed an Answer to the Compliance Specification. Three days later, on April 6, 2017, CGC moved for summary judgment and on April 10, 2017, the Board issued the Notice to Show Cause, instructing Respondents to demonstrate why CGC's Motion should not be granted.

M. On April 12, 2017, a mere six days after CGC's Motion for Summary Judgment was filed, Respondents filed their Amended Answer, attached as **Exhibit B**. Respondents filed their Amended Answer in accordance with the NLRB's Compliance Manual, which provides respondents with one week to amend their answer after being notified by the CGC of any alleged procedural deficiencies. *See* NLRB Compliance Manual, §10652.

II. Law & Argument

A. Standard

The party opposing a notice to show cause order must demonstrate that there is a "genuine issue for hearing." NLRB Rules and Regulations, § 102.24. This case involves such genuine issues and Respondents submit the following in support of their position.

1. Respondents have repeatedly identified errors in the NLRB's calculation of monetary compensation due to the "Affected Employees" as identified in the Compliance Specification.

The Board's Compliance Manual states:

> The basic purpose of the compliance specification is to narrow proceedings to those compliance issues in dispute and to set forth clearly the compliance requirements of those disputed issues.

NLRB's Compliance Manual § 10648.1. Here, Respondents complied with nearly all of the directives included in the ALJ's Decision, as conceded by the NLRB's Fifth Region. *See* Compliance Specification, p. 2 ("Respondents have fully complied with all other affirmative obligations contained in the Board's Decision, including, *inter alia*, making payments to employees for lunch breaks, uniform allowances, and shoe allowances"). Respondents, however, identified crucial issues with the ALJ's Decision which required an alternate remedy because, as proposed and discussed in detail below, the ALJ's Decision is inappropriate. Consistent with the Board's procedural rules and guidelines, Respondents engaged in good-faith discussions with the Compliance Officer in an effort to explain its position and remedy the issues posed by the ALJ's decision.

In short, Respondents dispute that the Compliance Officer has properly calculated the remedy posed in the ALJ's Decision. Respondents have repeatedly marshalled their evidence to the Compliance Officer, carefully outlining the issues with the ALJ's Decision and the Compliance Officer's interpretation of the same. Respondents' position is summarized as follows:

> one part of that Decision could have a dire impact on the bargaining unit members represented by Local 34 of the United Government Security Officers of America ("the Local"). Specifically, the Decision could result in very serious adverse federal income tax consequences for every member of the bargaining unit because it could cause the loss of the tax-favored status currently enjoyed by the AEPS Corporation 401(k) Plan

> ("the 401(k) Plan"), which is the primary retirement savings vehicle for bargaining unit members.

See **Exhibit C**, October 24, 2016 – Email correspondence to Compliance Officer Heather Keough, submitting contribution list requested by Ms. Keough; *see also* **Exhibit D**, November 7, 2016 – Email correspondence to Compliance Officer Heather Keough, submitting supporting documentation; **Exhibit E**, January 27 and 30, 2016 – Email exchanges between counsel for Respondents and Compliance Officer Heather Keough addressing the calculation discrepancy.

In summary and without restating all of the issues presently in front of the Board, the Compliance Officer and the CGC are fully aware of the dire legal consequences facing Respondents if they were forced to comply with the remedy being proposed by the Compliance Officer. Accordingly, the CGC's request for Summary Judgment is disingenuous in stating that there are no true issues of material fact in dispute. Accordingly, summary judgment must be denied and this matter must be remanded in order to provide all of the involved parties the opportunity to present their respective positions and supporting evidence.

a. *If enforced as interpreted by the Compliance Officer, the ALJ's Decision would affect* ***all*** *of Respondents' employees.*

If enforced, the ALJ's Decision would require Respondents' to withdraw 401(k) contributions entered for all "Affected Employees" as defined in the Compliance Specification. Illustrating this short-sighted interpretation, strict compliance with the same would have serious implications on the Affected Employees and Respondents' employees. As reiterated to the Compliance Officer, forcing withdrawal from the 401(k) Plan would have a prejudicial impact on respondents' employees ***nationwide***:

> If the Decision is interpreted as the Board currently interprets it, the 401(k) Plan would be required to honor requests for lump sum distributions of the health and welfare allowance that was contributed by

the employer to the 401(k) Plan between October 28, 2013, and October 16, 2014. Under the Board's interpretation of the Decision, it would be necessary to honor such a request even if the employee requesting the distribution does not yet meet the requirements to be eligible for a distribution under the current written terms of the 401(k) Plan. Those terms generally prohibit non-hardship distributions to current employees under age 59½.

Applicable law requires that the 401(k) Plan be administered in accordance with its written terms. As noted above, the current terms of the 401(k) Plan prohibit non-hardship distributions to current employees under age 59½. The reason for including this prohibition in the written terms of the 401(k) Plan is that a plan such as this one cannot satisfy applicable provision of the Internal Revenue Code unless this prohibition is explicitly included in the plan document.

If the Decision is interpreted as the Board currently interprets it, i.e., so that the 401(k) Plan would be required to honor a non-hardship distribution request made by an employee under age 59½, then it would first be necessary to amend the plan document to allow for such distributions. No other step would permit compliance with the provisions of applicable law that require a plan of this kind to be administered in accordance with its written terms.

Exhibit C. The memorandum continues:

Unfortunately, the instant such an amendment is adopted, the 401(k) Plan no longer will be in compliance with one of the provisions of the Internal Revenue Code that is essential to its current tax-favored status. As noted above, it is absolutely essential to the tax-favored status of a plan of this kind that its plan document include language prohibiting non-hardship distributions to current employees who have not yet attained age 59½. If the Decision is interpreted as the Board currently interprets it, the plan document must be amended to say the very opposite of what it is required to say to remain tax-favored. Thus (to use the terminology of the Internal Revenue Code), the adoption of the amendment will cause the 401(k) Plan to lose its status as a "qualified" plan, i.e., a plan that satisfies the requirements for tax-favored status.

When a plan loses its qualified status because it fails to include the prohibition against non-hardship distributions to current employees who have not yet reached age 59½, every participant in the plan is adversely affected. This is so because, when a plan such as the 401(k) Plan loses its qualified status, the entire value of every participant's vested account balance under the plan must be included in the participant's gross income for federal income tax purposes.

> In addition, when a plan such as this one loses its qualified status, the trust that holds the plan's assets loses its tax-exempt status. When the trust loses its tax-exempt status, it becomes subject to income tax on interest, dividends, realized capital gains, and contributions. The trust therefore must pay federal income tax, and the tax reduces the participants' accounts, thereby diminishing the participants' retirement savings.

Exhibit C. In addition to this detailed explanation, a memorandum further explaining the potential fallout from the Compliance Officer's interpretation was submitted. *See* **Exhibit F**. Simply stated, this is not a case where the Compliance Officer was somehow unaware or unfamiliar with Respondents' position. To this point, the NLRB's Compliance Manual states:

> Section 102.56(b) of the Board's Rules and Regulations provides that if the respondent disputes the accuracy of the backpay amount or the premises on which it is based as alleged in the compliance specification, its answer to the compliance specification shall specifically state the basis for the disagreement, setting forth in detail the respondent's position as to applicable premises and furnishing appropriate alternative figures and amounts. General denials by the respondent to allegations regarding the calculation of backpay are not sufficient and do not comply with the requirements of Section 102.56(b) and (c) of the Rules and Regulations. Pursuant to a motion for summary judgment, the administrative law judge or the Board may deem these allegations to be admitted as true.

NLRB Compliance Manual § 10652.2. This is a case where Respondents "dispute[] the accuracy of the backpay amount or the premises on which it is based as alleged in the compliance specification," and have repeatedly communicated the same to the Compliance Officer. Again, any argument from the CGC that they were somehow unaware of the specifics of Respondents' position is disingenuous. In addition, the rationale behind the pleading requirement set forth in NLRB's rules and procedures is to avoid a "surprise" during the compliance specification hearing. Here, there is no such surprise because Respondents have repeatedly explained the basis of their objections. Accordingly, any effort to prevent Respondents from articulating their challenge to the Compliance Officer's interpretation of the ALJ's Decision based on a procedural deficiency (which, in reality, did not exist) must be denied.

2. The CGC failed to meet the Board's procedural requirements which provide Respondents' the opportunity to cure or otherwise respond to its Motion for Summary Judgment.

The NLRB's Compliance Manual specifically addresses the present scenario and instructs that the Region must afford Respondents an opportunity to amend their Answer. That is, when CGC argued that Respondents' Answer was deficient, the Board's Compliance Manual requires the following steps:

> Before filing either a motion with the Board or with the administrative law judge, the trial attorney should advise the respondent in writing that the answer is deficient and, following the procedures in Section 10652.1, allow the respondent a period of time, typically not to exceed 1 week, to file an amended answer.

NLRB Compliance Manual, §10652. Here, rather than alert Respondents of its position that their Answer was deficient, the CGC filed a Motion for Summary Judgment, seeking transfer of the case to the Board. *See* Motion for Summary Judgment. Once notified of the CGC's position, Respondents filed an Amended Answer within the time provided for by the very procedure used by the Board to seek Summary Judgment, and responded in detail to each allegation contained in the Compliance Specification. Simply put, the CGC cannot ignore its own procedural obligations to deprive Respondents of their own procedural right to cure the claimed deficiency. Summary judgment must therefore be denied.

3. Compliance with the ALJ's Decision as interpreted by the Region's Compliance Officer would require Respondents to violate the governing IRS code: the ALJ's Decision does not count as a qualifying event for purposes of a 401(k) hardship withdrawal.

The Internal Revenue Service's ("IRS") code that governs 401(k) plans provides limited options for premature withdrawals or distributions from a 401(k) plan. Rather, the IRS states that

"A 401(k) plan may allow [an employee] to receive a hardship distribution because of an immediate and heavy financial need." *See* https://www.irs.gov/retirement-plans/plan-participant-employee/401k-resource-guide-plan-participants-general-distribution-rules. Notably absent from the withdrawals or distributions allowed by the IRS are orders or decisions issued by administrative law judges. That is, the IRS does not recognize an exception to its regulations which allows the enforcement of the ALJ's Decision as interpreted by the Region's Compliance Officer. Stated differently, the ALJ's Decision is not a qualifying event for IRS purposes and requiring enforcement of the same would obligate Respondents to violate the Internal Revenue Code or eliminate the 401(k) plan's current tax-preferred status. Namely, in order to comply with the ALJ's Decision the third-party that administers Respondents' 401(k) accounts would have to empty those accounts and, in turn, the entire 401(k) plan would be rendered invalid under the Internal Revenue Code. Overall, this would negatively impact every single employee of AEPS.

4. Transfer to the Board is inappropriate because genuine issues of material fact remain.

Respondent disagrees with CGC that transfer to the Board pursuant to Section 102.50 of the Board's rules and regulations is appropriate in this case. There are genuine issues of material fact in this case that warrant a hearing. NLRB Rules and Regulations, § 102.24. As reflected in the various electronic communications between Respondents and Board Compliance Officer, the ALJ's Decision could have a severe impact on both bargaining unit and non-bargaining unit members because there are potential adverse tax consequences attached to the premature withdrawal or disbursement of 401(k) funds. As outlined above and the Respondents' Amended Answer, genuine issues of material fact necessitate a hearing.

The Board cannot rule on these factual issues without the need for a fact-finding hearing before an ALJ. *See* 29 C.F.R. § 102.35(a) ("It shall be the duty of the administrative law judge to inquire fully into the facts as to whether the respondent has engaged in or is engaging in an unfair labor practice…as set forth in the complaint or amended complaint."). Therefore, Summary Judgment should be denied and the matter remanded to a hearing.

III. Conclusion

For all of the foregoing reasons, Respondents submit that this matter should be remanded to a hearing before an Administrative Law Judge to allow the parties the opportunity to present the evidence supporting their respective positions.

April 21, 2017

Respectfully Submitted,

OGLETREE, DEAKINS, NASH, SMOAK
& STEWART, P.C.

/s John S. Bolesta

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Counsel for Respondents

CERTIFICATE OF SERVICE

This is to certify that on the 20th day of April, 2017, a .pdf copy of Respondents' Brief in Response to Board's April 10, 2017 Notice to Show Cause was filed through the NLRB E-Filing system and, in accordance with NLRB Rules and Regulations Section 102.114(i), served by certified mail, return receipt requested, to:

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/s John S. Bolesta
John S. Bolesta

EXHIBIT A

UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD
REGION 5

AMERICAN EAGLE PROTECTIVE SERVICES
CORPORATION AND PARAGON SYSTEMS,
INC., JOINT EMPLOYERS

and Case 5-CA-126739

UNITED GOVERNMENT SECURITY OFFICERS
OF AMERICA, LOCAL 034, AFFILIATED WITH
UNITED GOVERNMENT SECURITY OFFICERS
OF AMERICA INTERNATIONAL UNION

COMPLIANCE SPECIFICATION AND NOTICE OF HEARING

On November 4, 2015, the National Labor Relations Board, herein called the Board, issued its Order adopting the Administrative Law Judge's Decision in the absence of any statement of exceptions being filed. The Board-adopted Decision found that American Eagle Protective Services Corporation and Paragon Systems, Inc., as joint employers, herein referred to as Respondents, had engaged in unfair labor practices within the meaning of Section 8(a)(1) and (5) of the Act. The Order required Respondents, *inter alia,* to make employees whole for losses incurred during the period of October 28, 2013 through and including October 16, 2014, as a result of several unlawful changes made by Respondents to employees' terms and conditions of employment. Included in this make-whole remedy was a requirement that Respondents:

> [o]n the request of the Union on behalf of any or all affected employees, pay the employees, as a lump-sum payment, the total amount of health and welfare contributions made on the employees' behalf by Respondents to the employee's 401(k) account between October 28, 2013 and October 16, 2014. Respondents shall pay all costs, fees, and tax consequences associated with the withdrawal of these monies from employees' 401(k) accounts.

The make-whole remedy also included interest, compounded daily, and compensation for any adverse income tax consequences of receiving make-whole relief in one lump sum.

Respondents have fully complied with all other affirmative obligations contained in the Board's Order, including, *inter alia*, making payments to employees for lunch breaks, uniform allowances, and shoe allowances.[1]

Controversy having arisen over the amounts of backpay due for the health & welfare allowances Respondents failed to make to the employees working in the America Eagle Protective Services Corporation unit under the terms of the Board's Order, and in order to liquidate the amount of health & welfare allowances and adverse tax consequence due to the affected discriminatees, the undersigned Regional Director of the National Labor Relations Board for the Fifth Region, pursuant to the authority duly conferred upon him by the Board, hereby issues this Compliance Specification and alleges the following:

1. The Affected Employees are listed below:

Isiaka Akinsusi	Michael Allen	Abraham Allotey
Sharon Artis	Idongesit Asua	Stephanie Beckett
Kia Braxton	Ayondela Brooks	Douglas Brown
Cynthia Bryant	Kevin Coffer	Chandra Collier
Darryl Cooper	Nerissa Corbbins	Steve Curry
April Day	Jerome Dayne	Jon Dildy
Jocelyn Dinkins	Tos Fawehinmi	Timisha Fitgerald-Walker
Glen Frazer	Michael Frierson	Sherrie Gaines

[1] Respondents also bargained with the Union, posted the Notice to Employees, and provided many requested payroll documents.

Ricardo Gauf	Joseph Gerald	Lesley Green
Marlon Hargrove	James Hargus	Warren Hayes
Ebony Holmes	Rodney Horne	Nnaemeka Iwuagwu
Joseph Jackson	Kennard Johnson-Bey	Quiana Jones
Sharon Jones	Rashunda Kelly	Lawanda King
Rodger Knight	Lamont Lee	Emmanuel Mensah
Ronald Miles, Jr.	Andrea Montgomery	Laminda Mozon-Whitfield
Michael Newby	Chima Oguayo	George Osakwe
Rodney Ottoway	Samuel Owusu-Ansah	Kimberly Petway
Tricia Proctor	Michael Pugh	Reginald Robin
Fatai Sanni	Darryl Singleton	Adomawayi Sizing
Kimberly Stewart	Jean Sullivan	Carla Swann
Thurone Swann	Catherine Tabbs	Daphne Tilghman
Althea Upchurch		

2. The backpay period for the Affected Employees identified in Paragraph 1 begins on October 28, 2013, and continues through October 16, 2014.

3. The amount of health & welfare allowances due to the Affected Employees is determined by multiplying the number of regular monthly hours each employee worked during the backpay period by the appropriate health & welfare hourly allowance in effect.

4. The regular monthly hours each of the Affected Employees worked during the backpay period, described above in paragraph 2, is based on a plan audit document submitted by Respondent and is set forth in Exhibits 1 – 64, in the columns titled "Monthly Hours Worked."

5. (a) The hourly health & welfare allowance is set forth in Section 12.1 and Appendix A of the collective-bargaining agreement between the Union and Respondents' predecessors, USEC, Inc. and Securiguard, Inc., effective from October 1, 2011 through September 30, 2014, and to which Respondents were bound.

(b) For the period October 28, 2013 through January 27, 2014, the health & welfare allowance rate was $4.15 per regular hour.

(c) For the period January 28, 2014 through October 16, 2014, the health & welfare allowance rate was $4.35 per regular hour.

6. The amount of health & welfare allowances due to each Affected Employee is set forth in Exhibits 1 – 64.

COMPENSATION FOR ADVERSE TAX CONSEQUENCES

7. In accordance with *Don Chavas, LLC, d/b/a Tortillas Don Chavas*, 361 NLRB No. 10 (2014), the Affected Employees are entitled to be compensated for the adverse income tax consequences of receiving make-whole relief in a lump-sum when the backpay owed is for a period over one year. The adverse tax consequences include excess taxes paid on the lump-sum, as well as incremental taxes due on the excess tax amount. If not for the unfair labor practice committed by Respondents, the lunch pay, uniform allowances, and shoe allowances, would have been paid to the Affected Employees in 2013 and 2014, instead of in 2016; these sums are referred to as the 2016 Lump-Sum Payments. If not for the unfair labor practice committed by Respondents, the health & welfare allowances would have been paid to the Affected Employees in 2013 and 2014, rather than in 2017; these sums are referred to as the 2017 Lump-Sum Payments.

8. (a) In order to determine what the appropriate excess tax award should be, the amount of federal and state taxes needs to be calculated for the lunch pay, uniform allowances, shoe allowances, and health & welfare allowances, as if the monies were paid when they were earned throughout the backpay period, as described below in paragraph 9.

(b) Additionally, the amount of federal and state taxes that will be paid on the 2016 Lump-Sum Payment, and the 2017 Lump-Sum Payment needs to be calculated separately on the sums paid in 2016 and on the sums to be paid in 2017, as described below in paragraph 10.[2]

(c) The excess tax liability is the difference between the amounts described in paragraph 8(b) and paragraph 8(a).

9. (a) The amount of taxable income for each year is based on the amount of lunch pay, uniform allowances, and shoe allowances previously paid to employees in compliance with the Board Order, and the health & welfare allowances summarized above in this compliance specification and set forth in Exhibits 1 – 64 for 2013 and 2014.

(b) The amount of taxable income due in 2013 and 2014, but paid as the 2016 Lump-Sum Payment is summarized in Exhibit 65.

(c) The amount of taxable income due in 2013 and 2014 for the health & welfare allowance, which will be paid as the 2017 Lump-Sum Payment, is summarized in this specification and in Exhibit 66.

(d) Using the taxable income for the appropriate years, federal and state taxes were calculated using the federal and state tax rates for the appropriate years. The federal rates

[2] Excess tax liability will need to be recalculated if the lump-sum payment for health & welfare allowance is not made in 2017.

are based on each Affected Employee's filing status, as noted in the column titled "Filing Status" in Exhibits 65 and 66.

(e) The state tax rates are based on each Affected Employee's filing state as noted in the column titled "Filing State" of Exhibits 65 and 66.

(f) The amount of federal taxes each Affected Employee would have paid on the backpay amounts for 2013 and 2014 is set forth in the Columns titled "Federal Taxes Would Have Paid" in Exhibits 65 and 66.

(g) The amount of state taxes each Affected Employee would have paid on the backpay amounts for 2013 and 2014 is set forth in the columns titled "State Taxes Would Have Paid" in Exhibits 65 and 66.

10. (a) The 2016 Lump-Sum Payment amount is the lunch pay, uniform allowances, and shoe allowances previously paid to employees in compliance with the Board Order, and is set forth in the column titled "Total Backpay Award Paid in 2016" in Exhibit 65.

(b) The 2017 Lump-Sum Payment will consist of the health & welfare allowances summarized above in this compliance specification and set forth in Exhibits 1 – 64. This amount is set forth in the column titled "Health & Welfare Allowance Due" in Exhibit 66.

(c) The amount of taxes owed in 2016 and 2017 is based on the federal and state tax rates in effect for those years and on the each Affected Employee's filing status and state as noted in the columns titled "Filing Status" and "Filing State" in Exhibits 65 and 66.

(d) The amounts of federal taxes owed on the 2016 Lump-Sum Payment and the 2017 Lump-Sum Payment are set forth in the columns titled "Federal Taxes Due on Lump-Sum" in Exhibits 65 and 66.

(e) The amounts of state taxes owed on the 2016 Lump-Sum Payment and the 2017 Lump-Sum Payment are set forth in the columns titled "States Taxes Due on Lump-Sum" in Exhibits 65 and 66.

11. (a) The excess tax liability for the 2016 Lump-Sum Payment is the difference between the amount of taxes due on the lump-sum amount paid in 2016, and the amount of taxes each Affected Employee would have paid in 2013 and 2014 and is included in the total amount in the column titled "Excess Tax Consequence Due" in Exhibit 65.

(b) The excess tax liability for the 2017 Lump-Sum Payment is the difference between the amount of taxes due on the lump-sum amount to be paid in 2017, and the amount of taxes each Affected Employee would have paid in 2013 and 2014 and is included in the total amount in the column titled "Excess Tax Consequence Due" in Exhibit 66.

12. (a) The excess tax liability payment that is to be made to each Affected Employee is taxable income which will result in additional tax liabilities. This amount is called the incremental tax liability.

(b) The incremental tax includes all of the taxes each Affected Employee will owe on the excess tax liability payment.

(c) The incremental tax is determined based on the federal tax rate used for calculating taxes on the backpay award and the average state tax rates for 2016 and 2017. The amount of incremental tax due to each Affected Employee is listed in the columns titled "Incremental Tax Due" in Exhibits 65 and 66.

13. (a) The total adverse tax consequence due to each Affected Employee is determined by adding the excess tax liability and the incremental tax liability.

(b) The total adverse tax consequence currently due to each Affected Employee is set forth in Exhibits 65 and 66.

14. Each Affected Employee is also entitled to payment for the increased tax he or she will pay on the interest received. The amount of interest is unknown as it continues to accrue until date of payment. The amount of excess tax liability and incremental tax liability on the interest payment will be calculated according to the formulas set forth above in paragraphs 8 through 12.

15. Summarizing the facts and calculations specified above and on Exhibits 1 - 66, the obligation of Respondents to make whole the Affected Employees will be discharged by the payment of the amounts set forth below opposite each Affected Employee's name, plus interest to the date of payment and Respondent's share of FICA contributions.

Employee	Health & Welfare Allowance Due	Adverse Tax Consequence Due
Akinsusi, Isiaka	$7,941.69	$4.00
Allen, Michael	$7,647.93	$4.00
Allotey, Abraham	$8,756.24	$5.00
Artis, Sharon	$8,391.19	$79.00
Asua, Idongesit	$6,867.14	$4.00
Beckett, Stephanie	$8,777.13	$4.00
Braxton, Kia	$892.84	$0.00
Brooks, Ayondela	$7,564.33	$3.00
Brown, Douglas	$5,803.58	$3.00
Bryant, Cynthia	$8,145.15	$4.00
Coffer, Kevin	$5,686.03	$3.00
Collier, Chandra	$8,504.25	$6.00
Cooper, Darryl	$5,610.86	$2.00
Corbbins, Nerissa	$8,844.54	$5.00
Curry, Steve	$8,178.62	$4.00

Day, April	$7,793.99	$72.00
Dayne, Jerome	$8,636.00	$4.00
Dildy, Jon	$7,895.38	$4.00
Dinkins, Jocelyn	$3,307.61	$2.00
Fawehinmi, Tos	$8,244.30	$4.00
Fitzgerald-Walker, Timisha	$8,277.79	$75.00
Frazer, Glen	$8,418.95	$4.00
Frierson, Michael	$291.54	$0.00
Gaines, Sherrie	$7,864.07	$4.00
Gauf, Ricardo	$8,094.51	$4.00
Gerald, Joseph	$7,677.76	$3.00
Green, Lesley	$7,710.26	$5.00
Hargrove, Marlon	$7,348.06	$4.00
Hargus, James	$670.56	$0.00
Hayes, Warren	$600.68	$0.00
Holmes, Ebony	$145.73	$0.00
Horne, Rodney	$8,702.40	$82.00
Iwuagwu, Nnaemeka	$8,689.45	$4.00
Jackson, Joseph	$8,781.54	$4.00
Johnson-Bey, Kennard	$7,237.24	$5.00
Jones, Quiana	$7,985.45	$4.00
Jones, Sharon	$531.21	$0.00
Kelly, Rashunda	$8,595.44	$4.00
King, Lawanda	$7,276.78	$4.00
Knight, Rodger	$7,449.21	$3.00
Lee, Lamont	$5,513.66	$3.00
Mensah, Emmanuel	$7,669.89	$5.00
Miles Jr, Ronald	$8,253.86	$4.00
Montgomery, Andrea	$743.97	$0.00
Mozon-Whitfield, Laminda	$8,751.90	$4.00
Newby, Michael	$2,779.97	$1.00

Oguayo, Chima	$8,695.73	$4.00
Osakwe, George	$4,887.30	$2.00
Ottoway, Rodney	$704.00	$0.00
Owusu-Ansah, Samuel	$6,546.82	$3.00
Petway, Kimberly	$8,342.22	$4.00
Proctor, Tricia	$7,856.93	$4.00
Pugh, Michael	$8,102.30	$4.00
Robin, Reginald	$7,501.62	$73.00
Sanni, Fatai	$8,816.90	$4.00
Singleton, Darryl	$8,542.38	$4.00
Sizing, Adomawayi	$8,346.78	$4.00
Stewart, Kimberly	$8,185.14	$4.00
Sullivan, Jean	$7,708.05	$4.00
Swann, Carla	$8,305.08	$4.00
Swann, Thurone	$7,485.64	$4.00
Tabbs, Catherine	$4,063.15	$2.00
Tilghman, Daphne	$8,222.29	$4.00
Upchurch, Althea	$6,008.41	$3.00

ANSWER REQUIREMENT

Respondents are notified that, pursuant to Section 102.56 of the Board's Rules and Regulations, it must file an answer to the compliance specification. The answer must be **received by this office on or before March 21, 2017, or postmarked on or before March 20, 2017.** Unless filed electronically in a pdf format, Respondents should file an original and four copies of the answer with this office and serve a copy of the answer on each of the other parties.

An answer may also be filed electronically by using the E-Filing system on the Agency's website. In order to file an answer electronically, access the Agency's website at http://www.nlrb.gov , click on E-Gov, then click on the E-Filing link on the pull-down menu. Click on the "File Documents" button under "Regional, Subregional and Resident Offices" and then follow the directions. The responsibility for the receipt and usability of the answer rests exclusively upon the sender. Unless notification on the Agency's website informs users that the Agency's E-Filing system is officially determined to be in technical failure because it is unable to receive documents for a continuous period of more than 2 hours after 12:00 noon (Eastern Time) on the due date for filing, a failure to timely file the answer will not be excused on the basis that the transmission could not be accomplished because the Agency's website was off-line or unavailable for some other reason. The Board's Rules and Regulations require that such answer be signed and sworn to by the respondent or by a duly authorized agent with appropriate power of attorney affixed. See Section 102.56(a). If the answer being filed electronically is a pdf document containing the required signature, no paper copies of the answer need to be transmitted to the Regional Office. However, if the electronic version of an answer to a compliance specification is not a pdf file containing the required signature, then the E-filing rules require that such answer containing the required signature be submitted to the Regional Office by traditional means within three (3) business days after the date of electronic filing.

Service of the answer on each of the other parties must be accomplished in conformance with the requirements of Section 102.114 of the Board's Rules and Regulations. The answer may not be filed by facsimile transmission.

As to all matters set forth in the compliance specification that are within the knowledge of Respondents, including but not limited to the various factors entering into the computation of gross backpay, a general denial is not sufficient. See Section 102.56(b) of the Board's Rules and Regulations, a copy of which is attached. Rather, the answer must state the basis for any disagreement with any allegations that are within the Respondents' knowledge, and set forth in detail Respondents' position as to the applicable premises and furnish the appropriate supporting figures.

If no answer is filed or if an answer is filed untimely, the Board may find, pursuant to a Motion for Default Judgment, that the allegations in the compliance specification are true. If the answer fails to deny allegations of the compliance specification in the manner required under Section 102.56(b) of the Board's Rules and Regulations, and the failure to do so is not adequately explained, the Board may find those allegations in the compliance specification are true and preclude Respondents from introducing any evidence controverting those allegations.

NOTICE OF HEARING

PLEASE TAKE NOTICE that commencing at 10:00 a.m., E.D.T., on the 25th day of May, 2017, and on consecutive days thereafter until concluded, a hearing will be conducted in Hearing Room A, Tower II, Bank of America Center, 100 South Charles Street, Suite 600, Baltimore, Maryland, before an Administrative Law Judge of the National Labor Relations Board. At the hearing, Respondent and any other party to this proceeding have the right to appear and present testimony regarding the allegations in this compliance specification. The procedures to be followed at the hearing are described in the attached Form NLRB-4668. The procedure to request a postponement of the hearing is described in the attached Form NLRB-4338.

Dated at Baltimore, Maryland this 28th day of February 2017.

(SEAL)

/s/ CHARLES L. POSNER

Charles L. Posner, Regional Director
National Labor Relations Board, Region 5
Bank of America Center - Tower II
100 South Charles Street, Suite 600
Baltimore, MD 21201

EXHIBIT 1

Akinsusi, Isiaka

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	3.75	$15.56
12/13	163.00	$676.45
1/14	152.00	$630.80
2/14	156.69	$681.59
3/14	131.75	$573.12
4/14	158.50	$689.48
5/14	133.25	$579.64
6/14	172.50	$750.37
7/14	151.50	$659.03
8/14	146.75	$638.37
9/14	166.00	$722.10
10/14	148.25	$644.89
11/14	156.39	$680.29

Total: **$7,941.69**

EXHIBIT 2
Allen, Michael

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	26.75	$111.01
12/13	155.25	$644.29
1/14	129.25	$536.39
2/14	170.91	$743.44
3/14	148.75	$647.06
4/14	135.25	$588.34
5/14	157.00	$682.95
6/14	152.00	$661.20
7/14	133.25	$579.64
8/14	147.00	$639.45
9/14	140.25	$610.09
10/14	128.25	$557.89
11/14	148.55	$646.18

Total: **$7,647.93**

EXHIBIT 3 Case 05-CA-126739

Allotey, Abraham

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	140.00	$581.00
1/14	181.25	$752.19
2/14	164.11	$713.89
3/14	141.25	$614.44
4/14	154.75	$673.16
5/14	182.00	$791.70
6/14	166.00	$722.10
7/14	166.00	$722.10
8/14	188.00	$817.80
9/14	159.00	$691.65
10/14	181.75	$790.61
11/14	169.24	$736.20

Total: **$8,756.24**

EXHIBIT 4
Artis, Sharon

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	35.00	$145.25
12/13	117.00	$485.55
1/14	126.25	$523.94
2/14	169.69	$738.17
3/14	158.00	$687.30
4/14	151.50	$659.03
5/14	189.00	$822.15
6/14	131.75	$573.12
7/14	156.50	$680.78
8/14	196.00	$852.60
9/14	158.00	$687.30
10/14	180.00	$783.00
11/14	173.10	$753.00

Total: **$8,391.19**

EXHIBIT 5 Case 05-CA-126739

Asua, Idongesit

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13		$0.00
12/13	158.50	$657.78
1/14	146.75	$609.02
2/14	156.32	$679.98
3/14	121.75	$529.62
4/14	115.75	$503.52
5/14	130.00	$565.50
6/14	62.50	$271.88
7/14	101.00	$439.35
8/14	156.75	$681.87
9/14	154.50	$672.07
10/14	144.25	$627.49
11/14	144.61	$629.06

Total: **$6,867.14**

EXHIBIT 6 Case 05-CA-126739

Beckett, Stephanie

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	35.50	$147.33
12/13	155.75	$646.37
1/14	163.75	$679.57
2/14	168.70	$733.86
3/14	145.50	$632.93
4/14	164.00	$713.40
5/14	178.75	$777.57
6/14	172.75	$751.47
7/14	159.00	$691.66
8/14	181.00	$787.35
9/14	157.75	$686.21
10/14	177.50	$772.13
11/14	174.09	$757.28

Total: **$8,777.13**

EXHIBIT 7

Case 05-CA-126739

Braxton, Kia

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
10/14	67.50	$293.63
11/14	137.75	$599.21

Total: $892.84

EXHIBIT 8 Case 05-CA-126739

Brooks, Ayondela

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.00	$103.75
12/13	76.25	$316.44
1/14	112.00	$464.80
2/14	179.98	$782.91
3/14	128.00	$556.80
4/14	149.00	$648.15
5/14	156.00	$678.60
6/14	164.00	$713.40
7/14	159.50	$693.83
8/14	172.00	$748.20
9/14	141.00	$613.35
10/14	156.00	$678.60
11/14	130.00	$565.50

Total: **$7,564.33**

EXHIBIT 9 Case 05-CA-126739

Brown, Douglas

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	11.25	$46.69
12/13	101.75	$422.26
1/14	75.00	$311.25
2/14	132.94	$578.31
3/14	90.25	$392.59
4/14	117.25	$510.04
5/14	98.75	$429.56
6/14	118.50	$515.48
7/14	113.25	$492.64
8/14	125.75	$547.02
9/14	117.50	$511.13
10/14	118.50	$515.47
11/14	122.10	$531.14

Total: **$5,803.58**

EXHIBIT 10 Case 05-CA-126739
Bryant, Cynthia

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	160.00	$664.00
1/14	132.50	$549.88
2/14	164.49	$715.51
3/14	137.50	$598.12
4/14	159.25	$692.74
5/14	164.75	$716.66
6/14	154.50	$672.08
7/14	152.00	$661.20
8/14	167.50	$728.62
9/14	140.00	$609.01
10/14	155.00	$674.25
11/14	164.06	$713.68

Total: $8,145.15

EXHIBIT 11 Case 05-CA-126739

Coffer, Kevin

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	15.75	$65.36
12/13	123.00	$510.45
1/14	108.75	$451.32
2/14	97.18	$422.74
3/14	101.00	$439.36
4/14	142.25	$618.79
5/14	103.00	$448.06
6/14	104.50	$454.58
7/14	37.50	$163.13
8/14	125.75	$547.01
9/14	111.25	$483.94
10/14	119.75	$520.91
11/14	128.82	$560.38

Total: **$5,686.03**

EXHIBIT 12 Case 05-CA-126739

Collier, Chandra

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	27.00	$112.05
12/13	157.75	$654.67
1/14	149.25	$619.39
2/14	157.49	$685.10
3/14	144.00	$626.41
4/14	148.00	$643.81
5/14	164.00	$713.40
6/14	174.00	$756.90
7/14	166.50	$724.28
8/14	178.50	$776.48
9/14	160.75	$699.26
10/14	174.50	$759.08
11/14	168.60	$733.42

Total: **$8,504.25**

EXHIBIT 13 Case 05-CA-126739

Cooper, Darryl

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	9.75	$40.46
12/13	118.00	$489.70
1/14	109.00	$452.35
2/14	105.26	$457.87
3/14	91.25	$396.94
4/14	83.50	$363.23
5/14	113.00	$491.55
6/14	97.00	$421.95
7/14	97.00	$421.95
8/14	130.00	$565.50
9/14	101.00	$439.35
10/14	103.50	$450.23
11/14	142.48	$619.78

Total: **$5,610.86**

EXHIBIT 14 Case 05-CA-126739

Corbbins, Nerissa

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.00	$103.75
12/13	170.00	$705.50
1/14	168.00	$697.20
2/14	160.06	$696.27
3/14	152.50	$663.38
4/14	163.00	$709.05
5/14	173.00	$752.55
6/14	167.00	$726.45
7/14	170.00	$739.50
8/14	180.00	$783.00
9/14	169.00	$735.15
10/14	182.00	$791.70
11/14	170.35	$741.04

Total: $8,844.54

EXHIBIT 15 Case 05-CA-126739

Curry, Steve

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	24.00	$99.60
12/13	160.00	$664.00
1/14	152.00	$630.80
2/14	166.02	$722.19
3/14	93.75	$407.81
4/14	150.25	$653.59
5/14	133.50	$580.73
6/14	169.75	$738.41
7/14	164.25	$714.49
8/14	170.75	$742.77
9/14	160.00	$696.00
10/14	174.25	$757.99
11/14	177.07	$770.24

Total: **$8,178.62**

EXHIBIT 16 Case 05-CA-126739

Day, April

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	148.00	$614.21
1/14	151.50	$628.73
2/14	125.40	$545.51
3/14	139.50	$606.83
4/14	137.50	$598.13
5/14	152.75	$664.46
6/14	139.50	$606.83
7/14	148.25	$644.89
8/14	170.25	$740.59
9/14	148.00	$643.80
10/14	168.00	$730.80
11/14	142.49	$619.81

Total: $7,793.99

EXHIBIT 17 Case 05-CA-126739

Dayne, Jerome

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	26.00	$107.90
12/13	160.00	$664.00
1/14	136.25	$565.44
2/14	171.79	$747.27
3/14	139.25	$605.74
4/14	156.00	$678.60
5/14	182.25	$792.79
6/14	175.25	$762.34
7/14	166.00	$722.10
8/14	178.00	$774.30
9/14	162.25	$705.79
10/14	161.00	$700.35
11/14	186.06	$809.38

Total: **$8,636.00**

EXHIBIT 18
Dildy, Jon

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	27.75	$115.16
12/13	151.25	$627.69
1/14	147.00	$610.05
2/14	106.20	$461.97
3/14	138.25	$601.39
4/14	118.00	$513.30
5/14	152.00	$661.21
6/14	174.75	$760.17
7/14	156.50	$680.77
8/14	172.25	$749.29
9/14	161.25	$701.44
10/14	175.25	$762.34
11/14	149.56	$650.60

Total: **$7,895.38**

EXHIBIT 19
Dinkins, Jocelyn

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due.
11/13	16.75	$69.51
12/13	54.00	$224.10
1/14	34.25	$142.14
2/14	63.87	$277.84
3/14	50.00	$217.50
4/14	56.00	$243.60
5/14	66.50	$289.28
6/14	75.50	$328.43
7/14	56.00	$243.60
8/14	72.00	$313.20
9/14	61.50	$267.53
10/14	61.50	$267.53
11/14	97.32	$423.35

Total: **$3,307.61**

EXHIBIT 20 Case 05-CA-126739
Fawehinmi, Tos

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	128.50	$533.28
1/14	169.25	$702.39
2/14	172.57	$750.69
3/14	88.00	$382.80
4/14	165.00	$717.75
5/14	159.50	$693.83
6/14	181.00	$787.35
7/14	154.50	$672.08
8/14	179.50	$780.82
9/14	167.00	$726.45
10/14	170.50	$741.68
11/14	173.60	$755.18

Total: $8,244.30

EXHIBIT 21

Fitzgerald, Timisha

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	33.75	$140.06
12/13	148.00	$614.21
1/14	140.75	$584.11
2/14	155.13	$674.81
3/14	154.25	$670.99
4/14	134.25	$583.99
5/14	157.50	$685.12
6/14	169.75	$738.41
7/14	160.00	$696.00
8/14	178.75	$777.56
9/14	167.50	$728.63
10/14	154.50	$672.07
11/14	163.64	$711.83

Total: **$8,277.79**

EXHIBIT 22 Case 05-CA-126739

Frazer, Glen

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.00	$103.75
12/13	167.25	$694.09
1/14	130.25	$540.54
2/14	164.32	$714.80
3/14	135.00	$587.25
4/14	136.00	$591.60
5/14	163.25	$710.14
6/14	175.75	$764.52
7/14	166.75	$725.36
8/14	172.25	$749.29
9/14	171.00	$743.85
10/14	167.50	$728.62
11/14	175.89	$765.14

Total: **$8,418.95**

EXHIBIT 23
Frierson, Michael

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	34.25	$142.14

Total: **$291.54**

EXHIBIT 24 Case 05-CA-126739
Gaines, Sherrie

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
2/14	32.91	$143.18
3/14	134.52	$585.16
4/14	120.92	$526.02
5/14	108.99	$474.10
6/14	143.25	$623.14
7/14	129.25	$562.24
8/14	168.00	$730.80
9/14	183.50	$798.23
10/14	164.00	$713.40
11/14	172.00	$748.20
9/14	156.00	$678.60
10/14	152.00	$661.20
11/14	142.48	$619.80

Total: **$7,864.07**

EXHIBIT 25

Case 05-CA-126739

Gauf, Ricardo

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	112.00	$464.80
1/14	147.00	$610.05
2/14	172.57	$750.66
3/14	130.75	$568.77
4/14	167.25	$727.54
5/14	172.75	$751.46
6/14	168.25	$731.89
7/14	159.75	$694.91
8/14	159.25	$692.74
9/14	165.25	$718.84
10/14	142.75	$620.96
11/14	175.15	$761.89

Total: **$8,094.51**

EXHIBIT 26
Gerald, Joseph

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	23.50	$97.53
12/13	157.00	$651.55
1/14	167.00	$693.05
2/14	143.24	$623.08
3/14	149.50	$650.33
4/14	151.00	$656.86
5/14	135.25	$588.34
6/14	149.75	$651.42
7/14	141.00	$613.35
8/14	155.25	$675.34
9/14	136.00	$591.60
10/14	126.00	$548.10
11/14	146.49	$637.21

Total: **$7,677.76**

EXHIBIT 27 Case 05-CA-126739

Green, Lesley

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	149.75	$621.46
1/14	155.50	$645.32
2/14	113.66	$494.42
3/14	134.25	$583.99
4/14	162.50	$706.88
5/14	106.25	$462.19
6/14	179.50	$780.83
7/14	160.00	$696.00
8/14	181.00	$787.35
9/14	165.00	$717.75
10/14	166.50	$724.28
11/14	78.25	$340.39

Total: **$7,710.26**

EXHIBIT 28
Hargrove, Marlon

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	17.00	$70.55
12/13	143.75	$596.57
1/14	131.75	$546.77
2/14	125.98	$548.00
3/14	115.75	$503.51
4/14	111.00	$482.85
5/14	139.50	$606.83
6/14	157.00	$682.96
7/14	148.25	$644.89
8/14	155.25	$675.34
9/14	164.00	$713.40
10/14	145.50	$632.93
11/14	147.92	$643.46

Total: **$7,348.06**

EXHIBIT 29 Case 05-CA-126739

Hargus, James

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
1/14	161.58	$670.56

Total: **$670.56**

EXHIBIT 30
Hayes, Warren

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	33.00	$136.95
12/13	90.50	$375.58
1/14	8.00	$33.20
2/14	7.63	$33.20
3/14	0.00	$0.00
4/14	0.00	$0.00
5/14	5.00	$21.75
6/14	0.00	$0.00
7/14	0.00	$0.00

Total: **$600.68**

EXHIBIT 31 Case 05-CA-126739

Holmes, Ebony

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/14	33.50	$145.73

Total: **$145.73**

EXHIBIT 32

Case 05-CA-126739

Horne, Rodney

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	137.00	$568.56
1/14	171.00	$709.65
2/14	157.30	$684.24
3/14	146.00	$635.10
4/14	158.50	$689.48
5/14	166.00	$722.11
6/14	174.50	$759.08
7/14	172.00	$748.20
8/14	176.50	$767.78
9/14	168.00	$730.80
10/14	184.00	$800.40
11/14	169.56	$737.60

Total: **$8,702.40**

EXHIBIT 33 Case 05-CA-126739

Iwuagwu, Nnaemeka

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	28.50	$118.28
12/13	160.25	$665.04
1/14	160.00	$664.00
2/14	155.46	$676.25
3/14	160.00	$696.00
4/14	156.50	$680.78
5/14	165.50	$719.93
6/14	173.25	$753.64
7/14	167.25	$727.54
8/14	174.00	$756.90
9/14	168.00	$730.80
10/14	171.75	$747.11
11/14	173.14	$753.18

Total: **$8,689.45**

EXHIBIT 34
Jackson, Joseph

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	28.00	$116.20
12/13	167.50	$695.13
1/14	161.50	$670.23
2/14	178.00	$774.30
3/14	160.00	$696.00
4/14	167.25	$727.54
5/14	175.00	$761.26
6/14	166.00	$722.11
7/14	128.50	$558.98
8/14	184.50	$802.58
9/14	163.75	$712.31
10/14	177.00	$769.96
11/14	178.15	$774.94

Total: **$8,781.54**

EXHIBIT 35 Case 05-CA-126739

Johnson-Bey, Kennard

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.00	$103.75
12/13	78.50	$325.78
1/14	126.75	$526.01
2/14	134.50	$585.06
3/14	112.25	$488.29
4/14	108.00	$469.80
5/14	108.75	$473.07
6/14	138.00	$600.31
7/14	163.50	$711.23
8/14	188.00	$817.80
9/14	154.00	$669.90
10/14	177.00	$769.96
11/14	160.06	$696.28

Total: **$7,237.24**

EXHIBIT 36
Jones, Quiana

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	31.50	$130.73
12/13	147.75	$613.17
1/14	141.50	$587.23
2/14	149.47	$650.20
3/14	145.75	$634.02
4/14	134.00	$582.90
5/14	152.75	$664.47
6/14	154.00	$669.90
7/14	165.25	$718.84
8/14	168.50	$732.98
9/14	158.25	$688.39
10/14	164.25	$714.49
11/14	137.50	$598.13

Total: **$7,985.45**

EXHIBIT 37 Case 05-CA-126739

Jones, Sharon

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	77.50	$321.63
1/14	38.25	$158.74
2/14	11.69	$50.84

Total: **$531.21**

EXHIBIT 38
Kelly, Rashunda

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	22.50	$93.38
12/13	158.00	$655.70
1/14	175.25	$727.29
2/14	167.97	$730.65
3/14	139.50	$606.82
4/14	156.00	$678.60
5/14	161.00	$700.36
6/14	158.75	$690.56
7/14	163.25	$710.14
8/14	179.25	$779.74
9/14	160.00	$696.00
10/14	173.00	$752.56
11/14	177.85	$773.64

Total: **$8,595.44**

EXHIBIT 39

King, Lawanda

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	26.50	$109.98
12/13	142.50	$591.38
1/14	124.00	$514.60
2/14	133.06	$578.80
3/14	124.00	$539.40
4/14	135.50	$589.43
5/14	142.00	$617.70
6/14	145.00	$630.75
7/14	126.50	$550.28
8/14	162.75	$707.96
9/14	134.00	$582.90
10/14	148.00	$643.80
11/14	142.48	$619.80

Total: **$7,276.78**

EXHIBIT 40

Knight, Rodger

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	36.00	$149.40
12/13	112.50	$466.88
1/14	144.00	$597.60
2/14	135.09	$587.63
3/14	98.75	$429.57
4/14	162.25	$705.79
5/14	142.00	$617.70
6/14	156.25	$679.69
7/14	131.00	$569.86
8/14	161.50	$702.53
9/14	145.50	$632.92
10/14	147.25	$640.54
11/14	153.82	$669.10

Total: **$7,449.21**

EXHIBIT 41 Case 05-CA-126739

Lee, Lamont

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	16.00	$66.40
12/13	92.00	$381.81
1/14	98.50	$408.77
2/14	66.63	$289.85
3/14	75.00	$326.25
4/14	100.00	$435.00
5/14	121.25	$527.44
6/14	127.25	$553.54
7/14	124.00	$539.40
8/14	109.25	$475.24
9/14	104.75	$455.66
10/14	114.50	$498.08
11/14	127.87	$556.22

Total: **$5,513.66**

EXHIBIT 42 Case 05-CA-126739
Mensah, Emmanuel

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	5.50	$22.83
12/13	171.25	$710.69
1/14	125.75	$521.86
2/14	154.36	$671.46
3/14	128.00	$556.80
4/14	140.75	$612.26
5/14	154.75	$673.16
6/14	150.75	$655.76
7/14	144.00	$626.40
8/14	147.25	$640.54
9/14	157.50	$685.13
10/14	144.00	$626.40
11/14	153.24	$666.60

Total: **$7,669.89**

EXHIBIT 43

Miles, Jr., Ronald

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.00	$103.75
12/13	158.00	$655.70
1/14	131.50	$545.73
2/14	156.67	$681.51
3/14	147.50	$641.63
4/14	159.50	$693.83
5/14	158.75	$690.56
6/14	161.25	$701.44
7/14	164.00	$713.40
8/14	167.00	$726.46
9/14	164.00	$713.40
10/14	147.25	$640.54
11/14	171.47	$745.91

Total: **$8,253.86**

EXHIBIT 44
Montgomery, Andrea

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
10/14	24.00	$104.40
11/14	147.03	$639.57

Total: $743.97

EXHIBIT 45 Case 05-CA-126739

Mozon-Whitfield, Laminda

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	34.75	$144.21
12/13	138.50	$574.78
1/14	159.75	$662.96
2/14	167.43	$728.33
3/14	153.50	$667.72
4/14	150.50	$654.68
5/14	174.00	$756.90
6/14	182.00	$791.71
7/14	156.00	$678.60
8/14	188.00	$817.80
9/14	172.00	$748.20
10/14	168.00	$730.80
11/14	182.81	$795.21

Total: $8,751.90

EXHIBIT 46
Newby, Michael

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	33.00	$136.95
12/13	145.50	$603.83
1/14	170.75	$708.61
2/14	165.88	$721.57
3/14	132.50	$576.38
4/14	7.50	$32.63

Total: **$2,779.97**

EXHIBIT 47
Oguayo, Chima

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	26.75	$111.01
12/13	153.25	$635.99
1/14	163.25	$677.49
2/14	165.64	$720.55
3/14	154.50	$672.08
4/14	158.75	$690.57
5/14	182.25	$792.79
6/14	158.00	$687.30
7/14	173.25	$753.64
8/14	183.25	$797.14
9/14	161.75	$703.61
10/14	170.75	$742.76
11/14	163.40	$710.80

Total: **$8,695.73**

EXHIBIT 48 Case 05-CA-126739

Osakwe, George

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	115.50	$479.33
1/14	93.93	$389.80
2/14	25.25	$109.84
3/14	117.75	$512.22
4/14	102.75	$446.96
5/14	93.25	$405.64
6/14	102.50	$445.87
7/14	121.25	$527.44
8/14	123.75	$538.32
9/14	110.00	$478.50
10/14	127.21	$553.38

Total: **$4,887.30**

EXHIBIT 49
Ottoway, Rodney

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/14	169.64	$704.00

Total: **$704.00**

EXHIBIT 50
Owusu-Ansah, Samuel

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	142.50	$591.37
1/14	29.00	$120.35
2/14	100.93	$439.04
3/14	124.25	$540.49
4/14	156.25	$679.69
5/14	118.50	$515.48
6/14	142.00	$617.71
7/14	123.75	$538.31
8/14	132.00	$574.20
9/14	156.00	$678.60
10/14	151.75	$660.11
11/14	135.97	$591.47

Total: **$6,546.82**

EXHIBIT 51 Case 05-CA-126739

Petway, Kimberly

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	35.00	$145.25
12/13	143.25	$594.49
1/14	158.00	$655.70
2/14	169.28	$736.35
3/14	145.25	$631.84
4/14	153.50	$667.73
5/14	161.25	$701.44
6/14	175.50	$763.43
7/14	155.25	$675.34
8/14	140.50	$611.17
9/14	168.00	$730.80
10/14	159.50	$693.83
11/14	168.93	$734.85

Total: **$8,342.22**

EXHIBIT 52
Proctor, Tricia

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	15.75	$65.36
12/13	145.75	$604.86
1/14	151.00	$626.65
2/14	155.49	$676.36
3/14	127.25	$553.54
4/14	158.75	$690.56
5/14	147.00	$639.45
6/14	159.00	$691.65
7/14	158.00	$687.30
8/14	163.25	$710.14
9/14	153.25	$666.64
10/14	143.00	$622.05
11/14	143.07	$622.37

Total: **$7,856.93**

EXHIBIT 53 Case 05-CA-126739

Pugh, Michael

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	31.50	$130.73
12/13	154.75	$642.22
1/14	142.25	$590.34
2/14	161.30	$701.64
3/14	158.50	$689.48
4/14	147.00	$639.46
5/14	128.75	$560.06
6/14	107.75	$468.72
7/14	168.00	$730.80
8/14	170.50	$741.68
9/14	170.00	$739.50
10/14	161.75	$703.61
11/14	175.65	$764.06

Total: **$8,102.30**

EXHIBIT 54
Robin, Reginald

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	22.25	$92.34
12/13	134.75	$559.22
1/14	145.75	$604.87
2/14	150.60	$655.10
3/14	127.00	$552.45
4/14	152.25	$662.29
5/14	138.50	$602.48
6/14	150.00	$652.50
7/14	146.25	$636.19
8/14	145.25	$631.84
9/14	140.75	$612.27
10/14	151.75	$660.11
11/14	133.32	$579.96

Total: **$7,501.62**

EXHIBIT 55 Case 05-CA-126739

Sanni, Fatai

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	10.50	$43.58
12/13	171.25	$710.69
1/14	162.25	$673.34
2/14	175.62	$763.95
3/14	141.75	$616.61
4/14	169.00	$735.15
5/14	170.50	$741.68
6/14	176.00	$765.60
7/14	176.50	$767.78
8/14	175.50	$763.43
9/14	168.00	$730.80
10/14	177.25	$771.04
11/14	168.56	$733.25

Total: **$8,816.90**

EXHIBIT 56 Case 05-CA-126739

Singleton, Darryl

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	24.00	$99.60
12/13	136.25	$565.44
1/14	150.75	$625.61
2/14	179.05	$778.85
3/14	141.75	$616.62
4/14	144.25	$627.49
5/14	163.00	$709.05
6/14	171.75	$747.12
7/14	168.50	$732.98
8/14	182.50	$793.88
9/14	168.50	$732.98
10/14	173.25	$753.64
11/14	174.51	$759.12

Total: **$8,542.38**

EXHIBIT 57 Case 05-CA-126739

Sizing, Adomawayi

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	12.50	$51.88
12/13	171.50	$711.73
1/14	153.50	$637.03
2/14	165.82	$721.33
3/14	151.75	$660.12
4/14	164.50	$715.58
5/14	143.00	$622.06
6/14	156.50	$680.78
7/14	163.00	$709.06
8/14	155.50	$676.42
9/14	175.75	$764.51
10/14	165.00	$717.75
11/14	155.98	$678.53

Total: **$8,346.78**

EXHIBIT 58 Case 05-CA-126739

Stewart, Kimberly

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	29.50	$122.43
12/13	145.75	$604.86
1/14	156.25	$648.44
2/14	61.07	$265.67
3/14	149.50	$650.33
4/14	170.25	$740.59
5/14	162.50	$706.88
6/14	172.00	$748.20
7/14	159.25	$692.74
8/14	184.00	$800.40
9/14	168.00	$730.80
10/14	164.00	$713.40
11/14	174.80	$760.40

Total: **$8,185.14**

EXHIBIT 59 Case 05-CA-126739

Sullivan, Jean

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	26.25	$108.94
12/13	165.75	$687.86
1/14	111.75	$463.77
2/14	131.78	$573.25
3/14	116.00	$504.60
4/14	126.50	$550.28
5/14	164.25	$714.49
6/14	176.25	$766.69
7/14	132.50	$576.38
8/14	180.50	$785.17
9/14	141.25	$614.44
10/14	158.75	$690.57
11/14	154.39	$671.61

Total: **$7,708.05**

EXHIBIT 60
Swann, Carla

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	35.00	$145.25
12/13	136.75	$567.52
1/14	110.75	$459.62
2/14	172.43	$750.08
3/14	131.25	$570.94
4/14	146.50	$637.28
5/14	170.25	$740.59
6/14	171.50	$746.03
7/14	160.00	$696.00
8/14	179.50	$780.83
9/14	161.00	$700.35
10/14	174.50	$759.08
11/14	172.76	$751.51

Total: **$8,305.08**

EXHIBIT 61 Case 05-CA-126739

Swann, Thurone

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	25.50	$105.83
12/13	141.25	$586.19
1/14	80.00	$332.00
2/14	168.57	$733.29
3/14	128.50	$558.98
4/14	146.50	$637.28
5/14	118.75	$516.56
6/14	145.00	$630.75
7/14	134.50	$585.08
8/14	137.25	$597.04
9/14	153.25	$666.64
10/14	180.00	$783.00
11/14	173.10	$753.00

Total: **$7,485.64**

EXHIBIT 62
Tabbs, Catherine

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	0.00	$0.00
12/13	83.50	$346.53
1/14	75.25	$312.29
2/14	74.60	$324.53
3/14	72.00	$313.20
4/14	87.00	$378.45
5/14	80.00	$348.00
6/14	81.00	$352.35
7/14	71.00	$308.85
8/14	84.00	$365.40
9/14	81.00	$352.35
10/14	76.00	$330.60
11/14	76.00	$330.60

Total: **$4,063.15**

EXHIBIT 63 Case 05-CA-126739

Tilghman, Daphne

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	35.50	$147.33
12/13	154.00	$639.11
1/14	134.00	$556.10
2/14	161.03	$700.50
3/14	140.75	$612.26
4/14	133.25	$579.64
5/14	146.50	$637.28
6/14	168.25	$731.89
7/14	158.50	$689.48
8/14	182.75	$794.96
9/14	162.00	$704.71
10/14	159.75	$694.92
11/14	168.76	$734.11

Total: **$8,222.29**

EXHIBIT 64
Upchurch, Althea

Case 05-CA-126739

Reporting Month	Regular Hours Worked	Health & Welfare Allowance Due
11/13	32.50	$134.88
12/13	111.00	$460.65
1/14	110.25	$457.54
2/14	140.72	$612.13
3/14	112.50	$489.38
4/14	134.75	$586.16
5/14	144.50	$628.58
6/14	114.25	$496.99
7/14	115.50	$502.43
8/14	106.75	$464.36
9/14	97.00	$421.95
10/14	73.50	$319.73
11/14	99.69	$433.63

Total: **$6,008.41**

axes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax Due
36.00	$60.00	$136.00	$61.00	$1.00	
52.00	$115.00	$262.00	$116.00	$1.00	
16.00	$151.00	$346.00	$153.00	$2.00	
38.00	$188.00	$288.00	$205.00	$17.00	$4.00
79.00	$78.00	$179.00	$79.00	$1.00	
14.00	$106.00	$244.00	$107.00	$1.00	
				$0.00	
13.00	$106.00	$243.00	$107.00	$1.00	
72.00	$75.00	$172.00	$76.00	$1.00	
00.00	$83.00	$190.00	$84.00	$1.00	
52.00	$70.00	$162.00	$71.00	$1.00	
07.00	$119.00	$307.00	$121.00	$2.00	
				$0.00	
03.00	$132.00	$303.00	$134.00	$2.00	
11.00	$61.00	$141.00	$62.00	$1.00	
15.00	$160.00	$245.00	$175.00	$15.00	$3.00
36.00	$125.00	$286.00	$126.00	$1.00	
51.00	$70.00	$161.00	$71.00	$1.00	
35.00	$59.00	$135.00	$60.00	$1.00	
22.00	$141.00	$322.00	$142.00	$1.00	
51.00	$164.00	$251.00	$179.00	$14.00	$3.00
15.00	$107.00	$245.00	$108.00	$1.00	
				$0.00	
24.00	$98.00	$224.00	$99.00	$1.00	
53.00	$111.00	$253.00	$112.00	$1.00	
53.00	$115.00	$263.00	$116.00	$1.00	

[T]axes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax Due
19.00	$97.00	$249.00	$98.00	$1.00	
18.00	$108.00	$248.00	$109.00	$1.00	
				$0.00	
				$0.00	
				$0.00	
)8.00	$202.00	$308.00	$220.00	$18.00	$4.00
19.00	$108.00	$249.00	$109.00	$1.00	
!6.00	$143.00	$325.00	$144.00	$1.00	
39.00	$93.00	$239.00	$94.00	$1.00	
)5.00	$133.00	$305.00	$134.00	$1.00	
				$0.00	
12.00	$136.00	$312.00	$137.00	$1.00	
30.00	$100.00	$230.00	$101.00	$1.00	
				$0.00	
15.00	$63.00	$145.00	$64.00	$1.00	
!9.00	$89.00	$229.00	$90.00	$1.00	
39.00	$105.00	$239.00	$106.00	$1.00	
				$0.00	
54.00	$116.00	$264.00	$117.00	$1.00	
				$0.00	
15.00	$107.00	$245.00	$108.00	$1.00	
11.00	$61.00	$141.00	$62.00	$1.00	
				$0.00	
15.00	$107.00	$245.00	$108.00	$1.00	
!8.00	$99.00	$228.00	$100.00	$1.00	
72.00	$75.00	$172.00	$76.00	$1.00	
)7.00	$135.00	$307.00	$136.00	$1.00	
)9.00	$196.00	$299.00	$213.00	$17.00	$4.00
!2.00	$141.00	$322.00	$142.00	$1.00	
18.00	$139.00	$318.00	$140.00	$1.00	

Taxes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax Due
51.00	$115.00	$261.00	$116.00	$1.00	
24.00	$142.00	$324.00	$143.00	$1.00	
51.00	$109.00	$251.00	$110.00	$1.00	
10.00	$135.00	$310.00	$136.00	$1.00	
53.00	$115.00	$263.00	$116.00	$1.00	
51.00	$70.00	$161.00	$64.00	$1.00	
55.00	$116.00	$265.00	$117.00	$1.00	
92.00	$84.00	$192.00	$85.00	$1.00	

Taxes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax
4.00	$347.00	$794.00	$350.00	$3.00	
5.00	$334.00	$765.00	$337.00	$3.00	
6.00	$383.00	$876.00	$386.00	$3.00	
9.00	$549.00	$839.00	$597.00	$48.00	$10.00
7.00	$300.00	$687.00	$303.00	$3.00	
8.00	$384.00	$878.00	$387.00	$3.00	
				$0.00	
6.00	$331.00	$756.00	$333.00	$2.00	
0.00	$254.00	$580.00	$256.00	$2.00	
5.00	$356.00	$815.00	$359.00	$3.00	
9.00	$249.00	$569.00	$251.00	$2.00	
0.00	$331.00	$850.00	$335.00	$4.00	
1.00	$245.00	$561.00	$247.00	$2.00	
5.00	$387.00	$885.00	$390.00	$3.00	
8.00	$357.00	$818.00	$360.00	$3.00	
9.00	$510.00	$779.00	$555.00	$45.00	$9.00
4.00	$377.00	$864.00	$381.00	$3.00	
0.00	$345.00	$790.00	$348.00	$3.00	
1.00	$145.00	$331.00	$146.00	$1.00	
4.00	$360.00	$824.00	$363.00	$3.00	
8.00	$542.00	$828.00	$589.00	$48.00	$10.00
2.00	$368.00	$842.00	$371.00	$3.00	
				$0.00	
6.00	$344.00	$786.00	$347.00	$3.00	
0.00	$354.00	$810.00	$357.00	$3.00	
8.00	$336.00	$768.00	$338.00	$2.00	

Taxes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax
1.00	$300.00	$771.00	$304.00	$4.00	
5.00	$321.00	$735.00	$324.00	$3.00	
				$0.00	
				$0.00	
				$0.00	
0.00	$569.00	$870.00	$620.00	$50.00	$10.00
9.00	$380.00	$869.00	$383.00	$3.00	
8.00	$384.00	$878.00	$387.00	$3.00	
4.00	$281.00	$724.00	$285.00	$4.00	
9.00	$349.00	$799.00	$352.00	$3.00	
				$0.00	
0.00	$376.00	$860.00	$379.00	$3.00	
8.00	$318.00	$728.00	$321.00	$3.00	
5.00	$326.00	$745.00	$328.00	$2.00	
1.00	$241.00	$551.00	$243.00	$2.00	
7.00	$298.00	$767.00	$302.00	$4.00	
5.00	$361.00	$825.00	$364.00	$3.00	
				$0.00	
5.00	$383.00	$875.00	$386.00	$3.00	
8.00	$108.00	$278.00	$109.00	$1.00	
0.00	$380.00	$870.00	$383.00	$3.00	
9.00	$214.00	$489.00	$215.00	$1.00	
				$0.00	
5.00	$286.00	$655.00	$288.00	$2.00	
4.00	$365.00	$834.00	$368.00	$3.00	
6.00	$343.00	$786.00	$346.00	$3.00	
0.00	$354.00	$810.00	$357.00	$3.00	
0.00	$491.00	$750.00	$534.00	$43.00	$9.00
2.00	$385.00	$882.00	$388.00	$3.00	
4.00	$373.00	$854.00	$376.00	$3.00	

Taxes Paid	State Taxes Would Have Paid	Federal Taxes Due on Lump-Sum	State Taxes Due on Lump-Sum	Excess Tax Consequence Due	Incremental Tax
35.00	$365.00	$835.00	$368.00	$3.00	
19.00	$358.00	$819.00	$361.00	$3.00	
71.00	$337.00	$771.00	$340.00	$3.00	
31.00	$363.00	$831.00	$366.00	$3.00	
19.00	$327.00	$749.00	$330.00	$3.00	
06.00	$178.00	$406.00	$179.00	$1.00	
22.00	$359.00	$822.00	$362.00	$3.00	
01.00	$263.00	$601.00	$265.00	$2.00	

EXHIBIT B

UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD
REGION 5

AMERICAN EAGLE PROTECTIVE SERVICES CORPORATION AND PARAGON SYSTEMS, INC., JOINT EMPLOYERS

Respondent,

and **Case No.: 5-CA-126739**

UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA, LOCAL 034, AFFILIATED WITH UNITED GOVERNMENT SECURITY OFFICERS OF AMERICA INTERNATIONAL UNION

Charging Party.

AMENDED ANSWER TO COMPLIANCE SPECIFICATION AND NOTICE OF HEARING

Pursuant to Sections 102.20 and 102.21 of the Board's Rules and Regulations, Respondents amend their to answer the Compliance Specification and Notice of Hearing ("Compliance Specification") filed by the National Labor Relations Board ("NLRB") on February 28, 2017, issued in the above-captioned case. Any allegations which are not herein specifically admitted, explained, or modified, are hereby denied. Otherwise, Respondents respond as follows:

1. Upon information and belief, Respondents object to the allegations submitted in Paragraph 1 to the extent they imply that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA.

2. Upon information and belief, Respondents admit the allegations contained therein.

3. Respondents deny the allegations submitted in Paragraph 3 and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other

obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. That memorandum is attached here as **Exhibit A**, along with a spreadsheet detailing the basis for Respondents' calculations, attached as **Exhibit B**, and a supplemental communication explaining the lag time between the NLRB's calculations and Respondents' spreadsheet, attached as **Exhibit C**. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

4. Respondents deny the allegations submitted in Paragraph 4 and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

5. (a) Respondents deny the allegations submitted in Paragraph 5(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected

Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 5(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(c) Respondents deny the allegations submitted in Paragraph 5(c) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

6. Respondents deny the allegations submitted in Paragraph 6 and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations,

adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

7. Respondents deny the allegations submitted in Paragraph 7 and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions. Further, the period of compliance in this case--while in two separate tax years--is less than one (1) calendar year as stipulated in *Don Chavas, LLC, d/b/a Tortillas Don Chavas*, 361 NLRB No. 10 (2014).

8. (a) Respondents deny the allegations submitted in Paragraph 8(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 8(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions. Further, respondent denies a tax calculation is necessary if ERISA does not allow a distribution as there will be no 2017 lump-sum payout.

(c) Respondents deny the allegations submitted in Paragraph 8(c) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions. Respondent also objects to the proposed calculation as the NLRB has not specified how it has arrived at its conclusion, either through precedent or Board policy.

9. (a) Respondents deny the allegations submitted in Paragraph 9(ã) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected

Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 9(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(c) Respondents deny the allegations submitted in Paragraph 9(c) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(d) Respondents deny the allegations submitted in Paragraph 9(e) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(e) Respondents deny the allegations submitted in Paragraph 9(f) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(f) Respondents deny the allegations submitted in Paragraph 9(f) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

10. (a) Respondents deny the allegations submitted in Paragraph 10(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the

NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 10(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(c) Respondents deny the allegations submitted in Paragraph 10(c) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(d) Respondents deny the allegations submitted in Paragraph 10(d) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather

Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(e) Respondents deny the allegations submitted in Paragraph 10(e) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

11. (a) Respondents deny the allegations submitted in Paragraph 11(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 11(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

12. (a) Respondents deny the allegations submitted in Paragraph 12(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 12(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(c) Respondents deny the allegations submitted in Paragraph 12(c) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

13. (a) Respondents deny the allegations submitted in Paragraph 13(a) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

(b) Respondents deny the allegations submitted in Paragraph 12(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected

Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

14. Respondents deny the allegations submitted in Paragraph 12(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

15. Respondents deny the allegations submitted in Paragraph 12(b) and object to the same to the extent it implies that Respondents can circumvent federal income tax responsibilities and other obligations imposed by ERISA. Specifically, Respondents previously provided Heather Keough, Compliance Officer of the NLRB, with a detailed memorandum addressing errors in the NLRB's compliance calculations. *See* Exhibits A, B, and C. Specifically, Ms. Keough's calculations, adopted by the Compliance Specification, take the position that the Affected Employees are entitled to monetary compensation without considering the federal income tax or ERISA implications of the proposed actions.

16. Respondents respond to the unnumbered and unlettered paragraphs of the Complaint under the hearings "Answer Requirement" and "Notice of Hearing" by stating that these are informational paragraphs and do not require an admission or denial from Respondents.

Respondents further respond to each and every numbered, lettered, unnumbered and unlettered paragraph and subparagraph of the Compliance Specification by stating that any allegation not admitted specifically is denied specifically.

FIRST DEFENSE

Respondents deny that they engaged in or are engaging in any unfair labor practice in violation of the National Labor Relations Act ("NLRA") as alleged in the underlying Complaint.

SECOND DEFENSE

To the extent any allegations were not made and expressly included in an unfair labor practice charge filed within six (6) months of the alleged violation, the allegations are time-barred by the applicable six-month statute of limitations.

THIRD DEFENSE

Respondents assert that full compliance with the Compliance Specification is impossible because making certain payments or contributions would require Respondents to violate federal law.

FOURTH DEFENSE

Any award of damages to individual employees as a result of this proceeding should be reduced due to the employees' failure to mitigate their damages.

FIFTH DEFENSE

The NLRB has improperly calculated damages for Respondents' alleged failure to provide retirement benefits. Under the NLRB's calculation, the employees receive an unjust windfall that goes beyond the scope of permissible recovery under the NLRA.

SIXTH DEFENSE

Respondents' alleged actions constitute legally permissible activity within the meaning of the NLRA.

SEVENTH DEFENSE

Respondents will rely upon any and all proper defenses, affirmative or otherwise, lawfully available that may be disclosed by evidence and reserves the right to amend this Amended Answer to state such other affirmative and additional defenses or otherwise supplement this Amended Answer upon discovery of facts or evidence rendering such action appropriate.

WHEREFORE, having fully answered the Compliance Specification, Respondents demand that the underlying Complaint be dismissed in its entirety and that the Board award Respondents its attorneys' fees and such other relief as the Board finds just and proper.

Dated this 12th day of April, 2017.

Respectfully submitted,

By: ______________________________

Frank D. Davis
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Dallas, TX 75225
214.987.3800
214.987.3927 (Fax)

ATTORNEYS FOR RESPONDENTS

CERTIFICATE OF SERVICE

This is to certify that on the 12th day of April, 2017, a .pdf copy of Respondents' Amended Answer to the Compliance Specification and Notice of Hearing was filed through the NLRB E-Filing system and, in accordance with NLRB Rules and Regulations Section 102.114(i), served by certified mail, return receipt requested, to:

Charles L. Posner
Regional Director
National Labor Relations Board, Region 5
Bank of America Center – Tower II
100 South Charles Street, Suite 600
Baltimore, MD 21201

Jeffrey Miller
United Government Security Officers of America,
Jointly with Locals 114, 127, 142, & 143
8670 Wolff Court, Suite 210
Westminster, CO 80031

Frank D. Davis

29455790.1

EXHIBIT A

Memorandum

To: **Heather Keough, Compliance Officer, National Labor Relations Board**
From: **Ogletree, Deakins, Nash, Smoak & Stewart, P.C.**
Date: **November 4, 2016**
Subject: **General Explanation of Plan Qualification Matters**

The Internal Revenue Code of 1986, as amended ("Code"), imposes a tax, to be assessed annually, on the taxable income of individuals. Code § 1. Taxable income is defined as gross income, minus various deductions allowed by particular sections within the Code. Code § 63. An individual's gross income for this purpose means all income, from whatever source derived, including (but not limited to) compensation for services (including fees, commissions, fringe benefits, and similar items). Code § 61. Thus, subject to a handful of exceptions, an employee will have gross income in the calendar year in which he receives compensation. Code §§ 441, 451. Under the "constructive receipt" doctrine, amounts are includible in an employee's gross income for a year not only if received during that year, but also if made available to the employee during that year. Treas. Reg. § 1.451-2(a).

For example, Treas. Reg. § 1.451-2(a) provides:

> Income although not actually reduced to a taxpayer's possession is constructively received by him in the taxable year during which it is credited to his account, set apart for him, or otherwise made available so that he may draw upon it at any time, or so that he could have drawn upon it during the taxable year if notice of intention to withdraw had been given.

Thus, compensation can be includible in an employee's gross income for a taxable year even if the employee does not actually receive the compensation in that taxable year. Treas. Reg. § 1.451-2(a). Of particular importance to what follows, if an employer puts funds in trust for the benefit of the employee, the employee's interest in the trust fund is includible in his or her taxable income in the first taxable year in which the employee's interest in the trust fund becomes either transferable or is no longer subject to a substantial risk of forfeiture. Code §§ 83(a) and 402(b)(1). A substantial risk of forfeiture exists where the employee's right to full enjoyment of the interest in the trust fund is conditioned upon the future performance of substantial services by any individual. Treas. Reg. § 1.83-3(c). In such trusts, the lapse of the substantial risk of forfeiture in the trust interests is referred to as "vesting."

The Code includes some exceptions to the foregoing general rules. These exceptions provide for either the exclusion of certain items of income from gross income or for postponing the taxable year in which the items must be included in gross income. *See, e.g.* Code §§ 104-106 (excluding from gross income coverage and benefits under an employer-provided self-insured group health plan that meets certain formal and operational criteria); *and* Code § 83(a) (postponing the inclusion in gross income of certain compensatory transfers of property that are not immediately transferable and are subject to a substantial risk of forfeiture until the first taxable year of the taxpayer in which "the rights of the person having the beneficial interest in such property are transferable or are not subject to a substantial risk of forfeiture, whichever is applicable."). An exclusion from an employee's gross income for a taxable year must be grounded in a statutory exception, because an exclusion from income is a matter of legislative grace. *Cf., e.g., C. I. R. v. National Alfalfa Dehydrating & Milling Co.*, 417 U.S. 134, 149 (1974) (deduction from gross income is a matter of legislative grace), citing *New Colonial Ice Co. v. Helvering,* 292 U. S. 435, 440 (1934). Moreover, statutory provisions for the exclusion of income are to be narrowly construed. *See C.I.R. v. Schleier*, 515 U.S. 323, 328 (1995) ("We have also emphasized the corollary to § 61(a)'s broad construction, namely, the 'default rule of statutory interpretation that exclusions from income must be narrowly construed.'") (citations omitted). Finally, for a statutory exclusion to apply, its conditions must be satisfied. Cf., e.g., *Colonial Ice Co. v. Helvering,* 292 U. S. 435, 440 (1934).

The exceptions discussed below apply to employer-sponsored retirement plans, which are plans intended primarily to provide "retirement," *i.e.*, post-employment income. *See* Code § 401(a) *and see also* Treas. Reg. § 1.401-1(a)(2). If such a plan satisfies the requirements of Code § 401(a) both in form and operation (*see, e.g.* Treas. Reg. § 1.401-1(b)(3), *Churchill, Ltd. Employee Stock Ownership Plan & Trust v. Commissioner,* T.C. Memo. 2012-300; *Christy & Swan Profit Sharing Plan v. Commissioner,* T.C. Memo 2011-62; *Hamlin Dev. Co. v. Commissioner*, T.C. Memo 1993-89), the plan is said to be "qualified." Treas. Reg. § 1.401-0(b). Further, the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), requires that every employee benefit plan, a term which includes plans that are qualified under Code § 401(a), shall be established and maintained pursuant to a written instrument. ERISA § 402(a). Thus, where the qualification requirements of Code § 401(a) allow for variations in the terms of a qualified plan, ERISA § 402(a) requires that the plan be administered in accordance with the terms which were drafted to comply with Code § 401(a).

If the plan is qualified, then the employee generally is not required to treat his or her vested interest under the plan as gross income until the year in which that interest is distributed. Code § 402(a). Moreover, if a plan meets the requirements of Code § 401(a), the trust that holds the plan's assets is exempt from the federal income tax imposed on trusts and thus is not subject to taxation on any earnings on principal amounts in the trust Code § 501(a).

One type of qualified retirement plan is a plan that includes a qualified cash or deferred arrangement ("CODA"), which allows an employee to elect to have the employer make payments as contributions to the plan's trust on behalf of the employee, or to the employee directly in cash. Plans of this type commonly are referred to as 401(k) plans because they are described in Code § 401(k). Under such a CODA, in order for the plan to maintain its qualified status, amounts held in the plan's trust which are attributable to employer contributions made pursuant to the employee's election are subject to significant distribution restrictions. Specifically, such amounts may not be distributed to the participant or other beneficiaries earlier than:

- The participant's severance from employment, death or disability;
- The plan's termination;
- If the terms of the plan so provide, on request on or after the participant's attainment of age 59 ½;

- If the terms of the plan so provide, on an application for a hardship distribution because of the occurrence of certain hardship events; or
- Where applicable, on the earliest date permitted under the Qualified Reservist Distribution rules.

Id. Further, such amounts cannot be distributable merely by reason of a stated period of participation or the lapse of a fixed number of years. *Id.*

If a plan's trust is not qualified, contributions to the trust by an employer are included in the gross income of the employee in the employee's taxable year in which the contributions vest. Code § 402(b); Code § 83. Notably, this rule provides for income inclusion on the basis of vesting even where the employee does not have a contemporaneous right to a distribution. For example, consider the case of an employee with a right to payment of $1,000, payable on termination of employment that vested in 2009. If the plan is not qualified, the employee will be required to include the $1,000 interest under the plan in his or her gross income in 2009, even if (as events transpire) the employee remains employed until 2016. Similarly, if a plan's trust is not qualified, the amount actually distributed or made available to distribute is taxable to the distributee, in the taxable year in which it is distributed or made available. Code § 402(b)(2).

As noted above, if a retirement plan permits distributions of amounts contributed to the trust pursuant to a CODA earlier than the earliest of one of the dates listed above, the plan and its trust would no longer be qualified. As a result, employees are no longer able to defer compensation in compliance with Code § 401(k), and thus all employee contributions are immediately includible in the contributing employee's gross income. Similarly, any vested employer contributions are immediately includible in gross income. Finally, because a plan trust that is no longer qualified under Code § 401(a) is no longer a tax-exempt entity under Code § 501(a), any earnings on principal held within such trust are immediately taxable. Taken together, the tax consequences that impact a plan trust upon disqualification of a plan can result in immediate taxation of around 60% of a plan trust's assets.

The foregoing rules would have a severe impact on the employees covered under the AEPS Corporation 401(k) Plan (the "Plan").

AEPS Corporation ("Employer") adopted the Plan using a CCH Incorporated, DBA FTWILLIAM.COM Volume Submitter 401(K)/Profit Sharing Plan which is comprised of two parts: a base plan document and an adoption agreement. Under this type of volume submitter plan, an adopting employer such as the Employer selects options for the operation of its plan on a template adoption agreement form. The options selected on the adoption agreement coordinate with the provisions of the base plan document, which contains many of the additional provisions and boilerplates necessary to ensure compliance with the Code and ERISA. While such volume submitter adoption agreements allow an employer significant discretion and choice with respect to its plan design, many parts of such volume submitter adoption agreements may not be changed at all. Typically, these non-modifiable portions of the volume submitter adoption agreements are pre-drafted to ensure compliance with the Code and ERISA. FTWILLIAM.COM offers a series of base plan documents and adoption agreements, each of which is already pre-drafted to reflect various design choices that an employer may prefer. The Plan utilizes the FTWILLIAM.COM Basic Plan Document #P-02 and Adoption Agreement #002.

As required by the Code, the Plan only permits distributions of Participant Accounts in limited circumstances. Therefore, as noted above, even though the Plan *could* be amended to permit distributions in other circumstances without jeopardizing the Plan's qualification under Code § 401(a), allowing such other distribution events without amending the current terms of the Plan would result in disqualification.

The Adoption Agreement for the Plan allows for distributions upon the attainment of Normal Retirement Age (which is age 65) in Section F.1a-c, and upon death in Section F.9. Although the Adoption Agreement for the Plan specifically prohibits distributions upon attainment of an Early Retirement Age in Section F.2, it does provide for three limited circumstances in which an active employee may receive a distribution. The first, in Section G.3, is for certain Participant Hardship events, and the second, in Section G.8b, permits a Participant to receive a distribution of his or her Rollover Contribution Account at any time. The contents of a Participant's Rollover Contribution Account is limited to amounts that a Participant transferred, or "rolled-over", to the Plan from another qualified plan.

The third distribution event for active employees is the most relevant to the present issue. Section G.5a of the Adoption Agreement for the Plan permits In-service withdrawals, but only after age 59-1/2. Section G.5a of the Adoption Agreement for the Plan permits such In-service withdrawals from all of a Participant's Accounts. While an employer is permitted to restrict In-service withdrawals to only certain Plan Accounts (for example, a Plan Profit Sharing Account), the Employer drafted the Plan to allow these In-service distributions from all Accounts.

Notably, if in Section G.5 the Employer had limited In-service withdrawals so that they could only be made from a Participant's Profit Sharing Contribution Account, the Employer would not be required to limit such withdrawals to Participants who had attained age 59-1/2. However, as currently drafted, in-service withdrawals are permitted from all Participant Accounts, including Elective Deferrals, which makes the Plan subject to the age 59-1/2 distribution limitation.

EXHIBIT B

Last Name	First Name	SSN	H&W Reported	Paid for Benefits (Med/Den/Vis/ Allstate)	Paid for Admin	Paid to 401K	Reporting Month
Akinsusi	Isiaka	127841560	$ 15.56	$ -	$ 12.00	$ -	11/13
Akinsusi	Isiaka	127841560	$ 676.45	$ -	$ 12.00	$ 656.01	12/13
Akinsusi	Isiaka	127841560	$ 630.80	$ -	$ 12.00	$ 618.80	1/14
Akinsusi	Isiaka	127841560	$ 681.59	$ -	$ 12.00	$ 669.59	2/14
Akinsusi	Isiaka	127841560	$ 573.12	$ -	$ 12.00	$ 561.12	3/14
Akinsusi	Isiaka	127841560	$ 689.48	$ -	$ 12.00	$ 677.48	4/14
Akinsusi	Isiaka	127841560	$ 579.64	$ -	$ 12.00	$ 567.64	5/14
Akinsusi	Isiaka	127841560	$ 750.37	$ -	$ 12.00	$ 738.37	6/14
Akinsusi	Isiaka	127841560	$ 659.03	$ -	$ 12.00	$ 647.03	7/14
Akinsusi	Isiaka	127841560	$ 638.37	$ -	$ 12.00	$ 626.37	8/14
Akinsusi	Isiaka	127841560	$ 722.10	$ -	$ 14.00	$ 706.10	9/14
Akinsusi	Isiaka	127841560	$ 644.89	$ -	$ 14.00	$ 630.89	10/14
Akinsusi	Isiaka	127841560	$ 680.29	$ -	$ 14.00	$ 666.29	11/14
Allen	Michael	225080924	$ 111.01	$ -	$ 12.00	$ 87.01	11/13
Allen	Michael	225080924	$ 644.29	$ -	$ 12.00	$ 632.29	12/13
Allen	Michael	225080924	$ 536.39	$ -	$ 12.00	$ 524.39	1/14
Allen	Michael	225080924	$ 743.44	$ -	$ 12.00	$ 731.44	2/14
Allen	Michael	225080924	$ 647.06	$ -	$ 12.00	$ 635.06	3/14
Allen	Michael	225080924	$ 588.34	$ -	$ 12.00	$ 576.34	4/14
Allen	Michael	225080924	$ 682.95	$ -	$ 12.00	$ 670.95	5/14
Allen	Michael	225080924	$ 661.20	$ -	$ 12.00	$ 649.20	6/14
Allen	Michael	225080924	$ 579.64	$ -	$ 12.00	$ 567.64	7/14
Allen	Michael	225080924	$ 639.45	$ -	$ 12.00	$ 627.45	8/14
Allen	Michael	225080924	$ 610.09	$ 143.74	$ 14.00	$ 306.61	9/14
Allen	Michael	225080924	$ 557.89	$ 143.74	$ 14.00	$ 400.15	10/14
Allen	Michael	225080924	$ 646.18	$ 143.74	$ 14.00	$ 488.44	11/14
Allotey	Abraham	220495156	$ 149.40	$ -	$ 12.00	$ 125.40	11/13
Allotey	Abraham	220495156	$ 581.00	$ -	$ 12.00	$ 569.00	12/13
Allotey	Abraham	220495156	$ 752.19	$ -	$ 12.00	$ 740.19	1/14
Allotey	Abraham	220495156	$ 713.89	$ -	$ 12.00	$ 701.89	2/14
Allotey	Abraham	220495156	$ 614.44	$ -	$ 12.00	$ 602.44	3/14
Allotey	Abraham	220495156	$ 673.16	$ -	$ 12.00	$ 661.16	4/14
Allotey	Abraham	220495156	$ 791.70	$ -	$ 12.00	$ 779.70	5/14
Allotey	Abraham	220495156	$ 722.10	$ -	$ 12.00	$ 710.10	6/14
Allotey	Abraham	220495156	$ 722.10	$ -	$ 12.00	$ 710.10	7/14
Allotey	Abraham	220495156	$ 817.80	$ -	$ 12.00	$ 805.80	8/14
Allotey	Abraham	220495156	$ 691.65	$ 1,200.58	$ 14.00	$ -	9/14
Allotey	Abraham	220495156	$ 790.61	$ 1,200.58	$ 14.00	$ -	10/14
Allotey	Abraham	220495156	$ 736.20	$ 1,200.58	$ 14.00	$ -	11/14
Artis	Sharon	577945279	$ 145.25	$ -	$ 12.00	$ 121.25	11/13
Artis	Sharon	577945279	$ 485.55	$ -	$ 12.00	$ 473.55	12/13
Artis	Sharon	577945279	$ 523.94	$ -	$ 12.00	$ 511.94	1/14

Artis	Sharon	577945279	$	738.17	$	-	$	12.00	$	726.17	2/14
Artis	Sharon	577945279	$	687.30	$	-	$	12.00	$	675.30	3/14
Artis	Sharon	577945279	$	659.03	$	-	$	12.00	$	647.03	4/14
Artis	Sharon	577945279	$	822.15	$	-	$	12.00	$	810.15	5/14
Artis	Sharon	577945279	$	573.12	$	-	$	12.00	$	561.12	6/14
Artis	Sharon	577945279	$	680.78	$	-	$	12.00	$	668.78	7/14
Artis	Sharon	577945279	$	852.60	$	-	$	12.00	$	840.60	8/14
Artis	Sharon	577945279	$	687.30	$	-	$	14.00	$	671.30	9/14
Artis	Sharon	577945279	$	783.00	$	-	$	14.00	$	769.00	10/14
Artis	Sharon	577945279	$	753.00	$	-	$	14.00	$	739.00	11/14
Asua	Idongesit	165620995	$	-	$	-	$	-	$	-	11/13
Asua	Idongesit	165620995	$	657.78	$	-	$	12.00	$	633.78	12/13
Asua	Idongesit	165620995	$	609.02	$	-	$	12.00	$	597.02	1/14
Asua	Idongesit	165620995	$	679.98	$	-	$	12.00	$	667.98	2/14
Asua	Idongesit	165620995	$	529.62	$	-	$	12.00	$	517.62	3/14
Asua	Idongesit	165620995	$	503.52	$	-	$	12.00	$	491.52	4/14
Asua	Idongesit	165620995	$	565.50	$	-	$	12.00	$	553.50	5/14
Asua	Idongesit	165620995	$	271.88	$	-	$	12.00	$	259.88	6/14
Asua	Idongesit	165620995	$	439.35	$	-	$	12.00	$	427.35	7/14
Asua	Idongesit	165620995	$	681.87	$	-	$	12.00	$	669.87	8/14
Asua	Idongesit	165620995	$	672.07	$	-	$	14.00	$	656.07	9/14
Asua	Idongesit	165620995	$	627.49	$	-	$	14.00	$	613.49	10/14
Asua	Idongesit	165620995	$	629.06	$	-	$	14.00	$	615.06	11/14
Beckett	Stephanie	579903460	$	147.33	$	-	$	12.00	$	123.33	11/13
Beckett	Stephanie	579903460	$	646.37	$	-	$	12.00	$	634.37	12/13
Beckett	Stephanie	579903460	$	679.57	$	-	$	12.00	$	667.57	1/14
Beckett	Stephanie	579903460	$	733.86	$	-	$	12.00	$	721.86	2/14
Beckett	Stephanie	579903460	$	632.93	$	-	$	12.00	$	620.93	3/14
Beckett	Stephanie	579903460	$	713.40	$	-	$	12.00	$	701.40	4/14
Beckett	Stephanie	579903460	$	777.57	$	-	$	12.00	$	765.57	5/14
Beckett	Stephanie	579903460	$	751.47	$	-	$	12.00	$	739.47	6/14
Beckett	Stephanie	579903460	$	691.66	$	-	$	12.00	$	679.66	7/14
Beckett	Stephanie	579903460	$	787.35	$	-	$	12.00	$	775.35	8/14
Beckett	Stephanie	579903460	$	686.21	$	17.64	$	14.00	$	634.93	9/14
Beckett	Stephanie	579903460	$	772.13	$	17.64	$	14.00	$	740.49	10/14
Beckett	Stephanie	579903460	$	757.28	$	17.64	$	14.00	$	725.64	11/14
Braxton	Kia	231399195	$	-	$	-	$	-	$	-	9/14
Braxton	Kia	231399195	$	293.63	$	-	$	14.00	$	277.63	10/14
Braxton	Kia	231399195	$	599.21	$	-	$	14.00	$	585.21	11/14
Brooks	Ayondela	579966772	$	103.75	$	-	$	12.00	$	79.75	11/13
Brooks	Ayondela	579966772	$	316.44	$	-	$	12.00	$	304.44	12/13
Brooks	Ayondela	579966772	$	464.80	$	-	$	12.00	$	452.80	1/14
Brooks	Ayondela	579966772	$	782.91	$	-	$	12.00	$	770.91	2/14
Brooks	Ayondela	579966772	$	556.80	$	980.92	$	12.00	$	-	3/14

Brooks	Ayondela	579966772	$	648.15	$	490.46	$	12.00	$	-	4/14
Brooks	Ayondela	579966772	$	678.60	$	490.46	$	12.00	$	-	5/14
Brooks	Ayondela	579966772	$	713.40	$	490.46	$	12.00	$	-	6/14
Brooks	Ayondela	579966772	$	693.83	$	490.46	$	12.00	$	-	7/14
Brooks	Ayondela	579966772	$	748.20	$	490.46	$	12.00	$	43.30	8/14
Brooks	Ayondela	579966772	$	613.35	$	505.25	$	14.00	$	77.31	9/14
Brooks	Ayondela	579966772	$	678.60	$	505.25	$	14.00	$	159.35	10/14
Brooks	Ayondela	579966772	$	565.50	$	505.25	$	14.00	$	-	11/14
Brown	Douglas	579947082	$	46.69	$	-	$	12.00	$	22.69	11/13
Brown	Douglas	579947082	$	422.26	$	-	$	12.00	$	410.26	12/13
Brown	Douglas	579947082	$	311.25	$	-	$	12.00	$	299.25	1/14
Brown	Douglas	579947082	$	578.31	$	-	$	12.00	$	566.31	2/14
Brown	Douglas	579947082	$	392.59	$	-	$	12.00	$	380.59	3/14
Brown	Douglas	579947082	$	510.04	$	-	$	12.00	$	498.04	4/14
Brown	Douglas	579947082	$	429.56	$	-	$	12.00	$	417.56	5/14
Brown	Douglas	579947082	$	515.48	$	-	$	12.00	$	503.48	6/14
Brown	Douglas	579947082	$	492.64	$	-	$	12.00	$	480.64	7/14
Brown	Douglas	579947082	$	547.02	$	-	$	12.00	$	535.02	8/14
Brown	Douglas	579947082	$	511.13	$	17.64	$	14.00	$	459.85	9/14
Brown	Douglas	579947082	$	515.47	$	17.64	$	14.00	$	483.83	10/14
Brown	Douglas	579947082	$	531.14	$	17.64	$	14.00	$	499.50	11/14
Bryant	Cynthia	578988594	$	149.40	$	-	$	12.00	$	125.40	11/13
Bryant	Cynthia	578988594	$	664.00	$	-	$	12.00	$	652.00	12/13
Bryant	Cynthia	578988594	$	549.88	$	-	$	12.00	$	537.88	1/14
Bryant	Cynthia	578988594	$	715.51	$	-	$	12.00	$	703.51	2/14
Bryant	Cynthia	578988594	$	598.12	$	-	$	12.00	$	586.12	3/14
Bryant	Cynthia	578988594	$	692.74	$	-	$	12.00	$	680.74	4/14
Bryant	Cynthia	578988594	$	716.66	$	-	$	12.00	$	704.66	5/14
Bryant	Cynthia	578988594	$	672.08	$	-	$	12.00	$	660.08	6/14
Bryant	Cynthia	578988594	$	661.20	$	-	$	12.00	$	649.20	7/14
Bryant	Cynthia	578988594	$	728.62	$	-	$	12.00	$	716.62	8/14
Bryant	Cynthia	578988594	$	609.01	$	30.85	$	14.00	$	531.31	9/14
Bryant	Cynthia	578988594	$	674.25	$	30.85	$	14.00	$	629.40	10/14
Bryant	Cynthia	578988594	$	713.68	$	30.85	$	14.00	$	668.83	11/14
Coffer	Kevin	216022644	$	65.36	$	-	$	12.00	$	41.36	11/13
Coffer	Kevin	216022644	$	510.45	$	-	$	12.00	$	498.45	12/13
Coffer	Kevin	216022644	$	451.32	$	-	$	12.00	$	439.32	1/14
Coffer	Kevin	216022644	$	422.74	$	-	$	12.00	$	410.74	2/14
Coffer	Kevin	216022644	$	439.36	$	-	$	12.00	$	427.36	3/14
Coffer	Kevin	216022644	$	618.79	$	-	$	12.00	$	606.79	4/14
Coffer	Kevin	216022644	$	448.06	$	-	$	12.00	$	436.06	5/14
Coffer	Kevin	216022644	$	454.58	$	-	$	12.00	$	442.58	6/14
Coffer	Kevin	216022644	$	163.13	$	-	$	12.00	$	151.13	7/14
Coffer	Kevin	216022644	$	547.01	$	-	$	12.00	$	535.01	8/14
Coffer	Kevin	216022644	$	483.94	$	11.64	$	14.00	$	444.66	9/14

Coffer	Kevin	216022644	$	520.91	$	11.64	$	14.00	$	495.27	10/14
Coffer	Kevin	216022644	$	560.38	$	11.64	$	14.00	$	534.74	11/14
Collier	Chandra	068629175	$	112.05	$	-	$	12.00	$	88.05	11/13
Collier	Chandra	068629175	$	654.67	$	-	$	12.00	$	642.67	12/13
Collier	Chandra	068629175	$	619.39	$	-	$	12.00	$	607.39	1/14
Collier	Chandra	068629175	$	685.10	$	-	$	12.00	$	673.10	2/14
Collier	Chandra	068629175	$	626.41	$	-	$	12.00	$	614.41	3/14
Collier	Chandra	068629175	$	643.81	$	-	$	12.00	$	631.81	4/14
Collier	Chandra	068629175	$	713.40	$	-	$	12.00	$	701.40	5/14
Collier	Chandra	068629175	$	756.90	$	-	$	12.00	$	744.90	6/14
Collier	Chandra	068629175	$	724.28	$	-	$	12.00	$	712.28	7/14
Collier	Chandra	068629175	$	776.48	$	-	$	12.00	$	764.48	8/14
Collier	Chandra	068629175	$	699.26	$	-	$	14.00	$	683.26	9/14
Collier	Chandra	068629175	$	759.08	$	-	$	14.00	$	745.08	10/14
Collier	Chandra	068629175	$	733.42	$	-	$	14.00	$	719.42	11/14
Cooper	Darryl	578721803	$	40.46	$	-	$	12.00	$	16.46	11/13
Cooper	Darryl	578721803	$	489.70	$	-	$	12.00	$	477.70	12/13
Cooper	Darryl	578721803	$	452.35	$	-	$	12.00	$	440.35	1/14
Cooper	Darryl	578721803	$	457.87	$	-	$	12.00	$	445.87	2/14
Cooper	Darryl	578721803	$	396.94	$	-	$	12.00	$	384.94	3/14
Cooper	Darryl	578721803	$	363.23	$	-	$	12.00	$	351.23	4/14
Cooper	Darryl	578721803	$	491.55	$	-	$	12.00	$	479.55	5/14
Cooper	Darryl	578721803	$	421.95	$	-	$	12.00	$	409.95	6/14
Cooper	Darryl	578721803	$	421.95	$	-	$	12.00	$	409.95	7/14
Cooper	Darryl	578721803	$	565.50	$	-	$	12.00	$	553.50	8/14
Cooper	Darryl	578721803	$	439.35	$	-	$	14.00	$	423.35	9/14
Cooper	Darryl	578721803	$	450.23	$	-	$	14.00	$	436.23	10/14
Cooper	Darryl	578721803	$	619.78	$	-	$	14.00	$	605.78	11/14
Corbbins	Nerissa	578760322	$	103.75	$	-	$	12.00	$	79.75	11/13
Corbbins	Nerissa	578760322	$	705.50	$	-	$	12.00	$	693.50	12/13
Corbbins	Nerissa	578760322	$	697.20	$	-	$	12.00	$	685.20	1/14
Corbbins	Nerissa	578760322	$	696.27	$	490.46	$	12.00	$	-	2/14
Corbbins	Nerissa	578760322	$	663.38	$	490.46	$	12.00	$	-	3/14
Corbbins	Nerissa	578760322	$	709.05	$	490.46	$	12.00	$	70.86	4/14
Corbbins	Nerissa	578760322	$	752.55	$	490.46	$	12.00	$	250.09	5/14
Corbbins	Nerissa	578760322	$	726.45	$	490.46	$	12.00	$	223.99	6/14
Corbbins	Nerissa	578760322	$	739.50	$	490.46	$	12.00	$	237.04	7/14
Corbbins	Nerissa	578760322	$	783.00	$	490.46	$	12.00	$	280.54	8/14
Corbbins	Nerissa	578760322	$	735.15	$	617.23	$	14.00	$	-	9/14
Corbbins	Nerissa	578760322	$	791.70	$	617.23	$	14.00	$	135.62	10/14
Corbbins	Nerissa	578760322	$	741.04	$	617.23	$	14.00	$	109.81	11/14
Curry	Steve	220029944	$	99.60	$	-	$	12.00	$	75.60	11/13
Curry	Steve	220029944	$	664.00	$	-	$	12.00	$	652.00	12/13
Curry	Steve	220029944	$	630.80	$	-	$	12.00	$	618.80	1/14

Curry	Steve	220029944	$	722.19	$	-	$	12.00	$	710.19	2/14
Curry	Steve	220029944	$	407.81	$	-	$	12.00	$	395.81	3/14
Curry	Steve	220029944	$	653.59	$	-	$	12.00	$	641.59	4/14
Curry	Steve	220029944	$	580.73	$	-	$	12.00	$	568.73	5/14
Curry	Steve	220029944	$	738.41	$	-	$	12.00	$	726.41	6/14
Curry	Steve	220029944	$	714.49	$	-	$	12.00	$	702.49	7/14
Curry	Steve	220029944	$	742.77	$	-	$	12.00	$	730.77	8/14
Curry	Steve	220029944	$	696.00	$	-	$	14.00	$	680.00	9/14
Curry	Steve	220029944	$	757.99	$	-	$	14.00	$	743.99	10/14
Curry	Steve	220029944	$	770.24	$	-	$	14.00	$	756.24	11/14
Day	April	577849068	$	149.40	$	-	$	12.00	$	125.40	11/13
Day	April	577849068	$	614.21	$	-	$	12.00	$	602.21	12/13
Day	April	577849068	$	628.73	$	-	$	12.00	$	616.73	1/14
Day	April	577849068	$	545.51	$	-	$	12.00	$	533.51	2/14
Day	April	577849068	$	606.83	$	-	$	12.00	$	594.83	3/14
Day	April	577849068	$	598.13	$	-	$	12.00	$	586.13	4/14
Day	April	577849068	$	664.46	$	-	$	12.00	$	652.46	5/14
Day	April	577849068	$	606.83	$	-	$	12.00	$	594.83	6/14
Day	April	577849068	$	644.89	$	-	$	12.00	$	632.89	7/14
Day	April	577849068	$	740.59	$	-	$	12.00	$	728.59	8/14
Day	April	577849068	$	643.80	$	-	$	14.00	$	627.80	9/14
Day	April	577849068	$	730.80	$	-	$	14.00	$	716.80	10/14
Day	April	577849068	$	619.81	$	-	$	14.00	$	605.81	11/14
Dayne	Jerome	577922970	$	107.90	$	-	$	12.00	$	83.90	11/13
Dayne	Jerome	577922970	$	664.00	$	-	$	12.00	$	652.00	12/13
Dayne	Jerome	577922970	$	565.44	$	-	$	12.00	$	553.44	1/14
Dayne	Jerome	577922970	$	747.27	$	-	$	12.00	$	735.27	2/14
Dayne	Jerome	577922970	$	605.74	$	-	$	12.00	$	593.74	3/14
Dayne	Jerome	577922970	$	678.60	$	-	$	12.00	$	666.60	4/14
Dayne	Jerome	577922970	$	792.79	$	-	$	12.00	$	780.79	5/14
Dayne	Jerome	577922970	$	762.34	$	-	$	12.00	$	750.34	6/14
Dayne	Jerome	577922970	$	722.10	$	-	$	12.00	$	710.10	7/14
Dayne	Jerome	577922970	$	774.30	$	-	$	12.00	$	762.30	8/14
Dayne	Jerome	577922970	$	705.79	$	-	$	14.00	$	689.79	9/14
Dayne	Jerome	577922970	$	700.35	$	-	$	14.00	$	686.35	10/14
Dayne	Jerome	577922970	$	809.38	$	-	$	14.00	$	795.38	11/14
Dildy	Jon	577115353	$	115.16	$	-	$	12.00	$	91.16	11/13
Dildy	Jon	577115353	$	627.69	$	-	$	12.00	$	615.69	12/13
Dildy	Jon	577115353	$	610.05	$	-	$	12.00	$	598.05	1/14
Dildy	Jon	577115353	$	461.97	$	-	$	12.00	$	449.97	2/14
Dildy	Jon	577115353	$	601.39	$	-	$	12.00	$	589.39	3/14
Dildy	Jon	577115353	$	513.30	$	-	$	12.00	$	501.30	4/14
Dildy	Jon	577115353	$	661.21	$	-	$	12.00	$	649.21	5/14
Dildy	Jon	577115353	$	760.17	$	-	$	12.00	$	748.17	6/14
Dildy	Jon	577115353	$	680.77	$	-	$	12.00	$	668.77	7/14

Dildy	Jon	577115353	$	749.29	$	-	$	12.00	$	737.29	8/14
Dildy	Jon	577115353	$	701.44	$	-	$	14.00	$	685.44	9/14
Dildy	Jon	577115353	$	762.34	$	-	$	14.00	$	748.34	10/14
Dildy	Jon	577115353	$	650.60	$	-	$	14.00	$	636.60	11/14
Dinkins	Jocelyn	215194665	$	69.51	$	-	$	12.00	$	45.51	11/13
Dinkins	Jocelyn	215194665	$	224.10	$	-	$	12.00	$	212.10	12/13
Dinkins	Jocelyn	215194665	$	142.14	$	-	$	12.00	$	130.14	1/14
Dinkins	Jocelyn	215194665	$	277.84	$	-	$	12.00	$	265.84	2/14
Dinkins	Jocelyn	215194665	$	217.50	$	-	$	12.00	$	205.50	3/14
Dinkins	Jocelyn	215194665	$	243.60	$	-	$	12.00	$	231.60	4/14
Dinkins	Jocelyn	215194665	$	289.28	$	-	$	12.00	$	277.28	5/14
Dinkins	Jocelyn	215194665	$	328.43	$	-	$	12.00	$	316.43	6/14
Dinkins	Jocelyn	215194665	$	243.60	$	-	$	12.00	$	231.60	7/14
Dinkins	Jocelyn	215194665	$	313.20	$	-	$	12.00	$	301.20	8/14
Dinkins	Jocelyn	215194665	$	267.53	$	66.57	$	14.00	$	118.39	9/14
Dinkins	Jocelyn	215194665	$	267.53	$	66.57	$	14.00	$	186.96	10/14
Dinkins	Jocelyn	215194665	$	423.35	$	66.57	$	14.00	$	342.78	11/14
Fawehinmi	Tos	218988468	$	-	$	-	$	-	$	-	11/13
Fawehinmi	Tos	218988468	$	533.28	$	-	$	12.00	$	509.28	12/13
Fawehinmi	Tos	218988468	$	702.39	$	-	$	12.00	$	690.39	1/14
Fawehinmi	Tos	218988468	$	750.69	$	-	$	12.00	$	738.69	2/14
Fawehinmi	Tos	218988468	$	382.80	$	-	$	12.00	$	370.80	3/14
Fawehinmi	Tos	218988468	$	717.75	$	-	$	12.00	$	705.75	4/14
Fawehinmi	Tos	218988468	$	693.83	$	-	$	12.00	$	681.83	5/14
Fawehinmi	Tos	218988468	$	787.35	$	-	$	12.00	$	775.35	6/14
Fawehinmi	Tos	218988468	$	672.08	$	-	$	12.00	$	660.08	7/14
Fawehinmi	Tos	218988468	$	780.82	$	-	$	12.00	$	768.82	8/14
Fawehinmi	Tos	218988468	$	726.45	$	-	$	14.00	$	710.45	9/14
Fawehinmi	Tos	218988468	$	741.68	$	-	$	14.00	$	727.68	10/14
Fawehinmi	Tos	218988468	$	755.18	$	-	$	14.00	$	741.18	11/14
Fitzgerald	Timisha	577988922	$	140.06	$	-	$	12.00	$	116.06	11/13
Fitzgerald	Timisha	577988922	$	614.21	$	-	$	12.00	$	602.21	12/13
Fitzgerald	Timisha	577988922	$	584.11	$	-	$	12.00	$	572.11	1/14
Fitzgerald	Timisha	577988922	$	674.81	$	-	$	12.00	$	662.81	2/14
Fitzgerald	Timisha	577988922	$	670.99	$	-	$	12.00	$	658.99	3/14
Fitzgerald	Timisha	577988922	$	583.99	$	-	$	12.00	$	-	4/14
Fitzgerald	Timisha	577988922	$	685.12	$	490.46	$	12.00	$	264.19	5/14
Fitzgerald	Timisha	577988922	$	738.41	$	490.46	$	12.00	$	235.95	6/14
Fitzgerald	Timisha	577988922	$	696.00	$	490.46	$	12.00	$	193.54	7/14
Fitzgerald	Timisha	577988922	$	777.56	$	490.46	$	12.00	$	275.10	8/14
Fitzgerald	Timisha	577988922	$	728.63	$	561.18	$	14.00	$	80.73	9/14
Fitzgerald	Timisha	577988922	$	672.07	$	561.18	$	14.00	$	96.89	10/14
Fitzgerald	Timisha	577988922	$	711.83	$	561.18	$	14.00	$	136.65	11/14
Frazer	Glen	577024412	$	103.75	$	-	$	12.00	$	79.75	11/13

Frazer	Glen	577024412	$	694.09	$	-	$	12.00	$	682.09	12/13
Frazer	Glen	577024412	$	540.54	$	-	$	12.00	$	528.54	1/14
Frazer	Glen	577024412	$	714.80	$	490.46	$	12.00	$	-	2/14
Frazer	Glen	577024412	$	587.25	$	490.46	$	12.00	$	-	3/14
Frazer	Glen	577024412	$	591.60	$	490.46	$	12.00	$	-	4/14
Frazer	Glen	577024412	$	710.14	$	490.46	$	12.00	$	103.49	5/14
Frazer	Glen	577024412	$	764.52	$	490.46	$	12.00	$	262.06	6/14
Frazer	Glen	577024412	$	725.36	$	490.46	$	12.00	$	222.90	7/14
Frazer	Glen	577024412	$	749.29	$	490.46	$	12.00	$	246.83	8/14
Frazer	Glen	577024412	$	743.85	$	-	$	14.00	$	1,218.31	9/14
Frazer	Glen	577024412	$	728.62	$	999.34	$	14.00	$	-	10/14
Frazer	Glen	577024412	$	765.14	$	499.67	$	14.00	$	-	11/14
Frierson	Michael	237335509	$	149.40	$	-	$	12.00	$	125.40	11/13
Frierson	Michael	237335509	$	142.14	$	-	$	12.00	$	130.14	12/13
Frierson	Michael	237335509	$	-	$	-	$	12.00	$	-	1/14
Gaines	Sherrie	193529396	$	143.18	$	-	$	12.00	$	119.18	2/14
Gaines	Sherrie	193529396	$	585.16	$	-	$	12.00	$	573.16	3/14
Gaines	Sherrie	193529396	$	526.02	$	-	$	12.00	$	514.02	4/14
Gaines	Sherrie	193529396	$	474.10	$	-	$	12.00	$	462.10	5/14
Gaines	Sherrie	193529396	$	623.14	$	-	$	12.00	$	611.14	6/14
Gaines	Sherrie	193529396	$	562.24	$	-	$	12.00	$	550.24	7/14
Gaines	Sherrie	193529396	$	730.80	$	-	$	12.00	$	718.80	8/14
Gaines	Sherrie	193529396	$	798.23	$	-	$	12.00	$	786.23	9/14
Gaines	Sherrie	193529396	$	713.40	$	-	$	12.00	$	701.40	10/14
Gaines	Sherrie	193529396	$	748.20	$	-	$	12.00	$	736.20	11/14
Gaines	Sherrie	193529396	$	678.60	$	561.18	$	14.00	$	-	9/14
Gaines	Sherrie	193529396	$	661.20	$	561.18	$	14.00	$	-	10/14
Gaines	Sherrie	193529396	$	619.80	$	561.18	$	14.00	$	-	11/14
Gauf	Ricardo	212068232	$	-	$	-	$	-	$	-	11/13
Gauf	Ricardo	212068232	$	464.80	$	-	$	12.00	$	440.80	12/13
Gauf	Ricardo	212068232	$	610.05	$	-	$	12.00	$	598.05	1/14
Gauf	Ricardo	212068232	$	750.66	$	-	$	12.00	$	738.66	2/14
Gauf	Ricardo	212068232	$	568.77	$	-	$	12.00	$	556.77	3/14
Gauf	Ricardo	212068232	$	727.54	$	-	$	12.00	$	715.54	4/14
Gauf	Ricardo	212068232	$	751.46	$	-	$	12.00	$	739.46	5/14
Gauf	Ricardo	212068232	$	731.89	$	-	$	12.00	$	719.89	6/14
Gauf	Ricardo	212068232	$	694.91	$	-	$	12.00	$	682.91	7/14
Gauf	Ricardo	212068232	$	692.74	$	-	$	12.00	$	680.74	8/14
Gauf	Ricardo	212068232	$	718.84	$	57.47	$	14.00	$	587.90	9/14
Gauf	Ricardo	212068232	$	620.96	$	57.47	$	14.00	$	549.49	10/14
Gauf	Ricardo	212068232	$	761.89	$	57.47	$	14.00	$	690.42	11/14
Gerald	Joseph	577026455	$	97.53	$	-	$	12.00	$	73.53	11/13
Gerald	Joseph	577026455	$	651.55	$	-	$	12.00	$	639.55	12/13
Gerald	Joseph	577026455	$	693.05	$	-	$	12.00	$	681.05	1/14

Gerald	Joseph	577026455	$	623.08	$	-	$	12.00	$	611.08	2/14
Gerald	Joseph	577026455	$	650.33	$	-	$	12.00	$	638.33	3/14
Gerald	Joseph	577026455	$	656.86	$	-	$	12.00	$	644.86	4/14
Gerald	Joseph	577026455	$	588.34	$	-	$	12.00	$	576.34	5/14
Gerald	Joseph	577026455	$	651.42	$	-	$	12.00	$	639.42	6/14
Gerald	Joseph	577026455	$	613.35	$	-	$	12.00	$	601.35	7/14
Gerald	Joseph	577026455	$	675.34	$	-	$	12.00	$	663.34	8/14
Gerald	Joseph	577026455	$	591.60	$	-	$	14.00	$	575.60	9/14
Gerald	Joseph	577026455	$	548.10	$	-	$	14.00	$	534.10	10/14
Gerald	Joseph	577026455	$	637.21	$	-	$	14.00	$	623.21	11/14
Green	Lesley	129609704	$	149.40	$	-	$	12.00	$	125.40	11/13
Green	Lesley	129609704	$	621.46	$	-	$	12.00	$	609.46	12/13
Green	Lesley	129609704	$	645.32	$	-	$	12.00	$	633.32	1/14
Green	Lesley	129609704	$	494.42	$	-	$	12.00	$	482.42	2/14
Green	Lesley	129609704	$	583.99	$	980.92	$	12.00	$	-	3/14
Green	Lesley	129609704	$	706.88	$	490.46	$	12.00	$	-	4/14
Green	Lesley	129609704	$	462.19	$	490.46	$	12.00	$	-	5/14
Green	Lesley	129609704	$	780.83	$	490.46	$	12.00	$	-	6/14
Green	Lesley	129609704	$	696.00	$	490.46	$	12.00	$	-	7/14
Green	Lesley	129609704	$	787.35	$	490.46	$	12.00	$	21.56	8/14
Green	Lesley	129609704	$	717.75	$	549.45	$	14.00	$	93.31	9/14
Green	Lesley	129609704	$	724.28	$	549.45	$	14.00	$	160.83	10/14
Green	Lesley	129609704	$	340.39	$	549.45	$	14.00	$	-	11/14
Hargrove	Marlon	578963562	$	70.55	$	-	$	12.00	$	46.55	11/13
Hargrove	Marlon	578963562	$	596.57	$	-	$	12.00	$	584.57	12/13
Hargrove	Marlon	578963562	$	546.77	$	-	$	12.00	$	534.77	1/14
Hargrove	Marlon	578963562	$	548.00	$	-	$	12.00	$	536.00	2/14
Hargrove	Marlon	578963562	$	503.51	$	-	$	12.00	$	491.51	3/14
Hargrove	Marlon	578963562	$	482.85	$	-	$	12.00	$	470.85	4/14
Hargrove	Marlon	578963562	$	606.83	$	-	$	12.00	$	594.83	5/14
Hargrove	Marlon	578963562	$	682.96	$	-	$	12.00	$	670.96	6/14
Hargrove	Marlon	578963562	$	644.89	$	-	$	12.00	$	632.89	7/14
Hargrove	Marlon	578963562	$	675.34	$	-	$	12.00	$	663.34	8/14
Hargrove	Marlon	578963562	$	713.40	$	41.43	$	14.00	$	614.54	9/14
Hargrove	Marlon	578963562	$	632.93	$	41.43	$	14.00	$	577.50	10/14
Hargrove	Marlon	578963562	$	643.46	$	41.43	$	14.00	$	588.03	11/14
Hargus	James	434725980	$	670.56	$	-	$	12.00	$	658.56	1/14
Hayes	Warren	213064677	$	136.95	$	-	$	12.00	$	112.95	11/13
Hayes	Warren	213064677	$	375.58	$	-	$	12.00	$	363.58	12/13
Hayes	Warren	213064677	$	33.20	$	-	$	12.00	$	21.20	1/14
Hayes	Warren	213064677	$	33.20	$	-	$	12.00	$	21.20	2/14
Hayes	Warren	213064677	$	-	$	-	$	-	$	-	3/14
Hayes	Warren	213064677	$	-	$	-	$	-	$	-	4/14
Hayes	Warren	213064677	$	21.75	$	-	$	12.00	$	9.75	5/14
Hayes	Warren	213064677	$	-	$	-	$	-	$	-	6/14

Hayes	Warren	213064677	$	-	$	-	$	12.00	$	-	7/14
Holmes	Ebony	217251253	$	145.73	$	-	$	14.00	$	-	11/14
Horne	Rodney	578720585	$	149.40	$	-	$	12.00	$	125.40	11/13
Horne	Rodney	578720585	$	568.56	$	-	$	12.00	$	556.56	12/13
Horne	Rodney	578720585	$	709.65	$	-	$	12.00	$	697.65	1/14
Horne	Rodney	578720585	$	684.24	$	-	$	12.00	$	672.24	2/14
Horne	Rodney	578720585	$	635.10	$	-	$	12.00	$	623.10	3/14
Horne	Rodney	578720585	$	689.48	$	-	$	12.00	$	677.48	4/14
Horne	Rodney	578720585	$	722.11	$	-	$	12.00	$	710.11	5/14
Horne	Rodney	578720585	$	759.08	$	-	$	12.00	$	747.08	6/14
Horne	Rodney	578720585	$	748.20	$	-	$	12.00	$	736.20	7/14
Horne	Rodney	578720585	$	767.78	$	-	$	12.00	$	755.78	8/14
Horne	Rodney	578720585	$	730.80	$	-	$	14.00	$	714.80	9/14
Horne	Rodney	578720585	$	800.40	$	-	$	14.00	$	786.40	10/14
Horne	Rodney	578720585	$	737.60	$	-	$	14.00	$	723.60	11/14
Iwuagwu	Nnaemeka	602065513	$	118.28	$	-	$	12.00	$	94.28	11/13
Iwuagwu	Nnaemeka	602065513	$	665.04	$	-	$	12.00	$	653.04	12/13
Iwuagwu	Nnaemeka	602065513	$	664.00	$	-	$	12.00	$	652.00	1/14
Iwuagwu	Nnaemeka	602065513	$	676.25	$	-	$	12.00	$	664.25	2/14
Iwuagwu	Nnaemeka	602065513	$	696.00	$	-	$	12.00	$	684.00	3/14
Iwuagwu	Nnaemeka	602065513	$	680.78	$	-	$	12.00	$	668.78	4/14
Iwuagwu	Nnaemeka	602065513	$	719.93	$	-	$	12.00	$	707.93	5/14
Iwuagwu	Nnaemeka	602065513	$	753.64	$	-	$	12.00	$	741.64	6/14
Iwuagwu	Nnaemeka	602065513	$	727.54	$	-	$	12.00	$	715.54	7/14
Iwuagwu	Nnaemeka	602065513	$	756.90	$	-	$	12.00	$	744.90	8/14
Iwuagwu	Nnaemeka	602065513	$	730.80	$	57.83	$	14.00	$	599.14	9/14
Iwuagwu	Nnaemeka	602065513	$	747.11	$	57.83	$	14.00	$	675.28	10/14
Iwuagwu	Nnaemeka	602065513	$	753.18	$	57.83	$	14.00	$	681.35	11/14
Jackson	Joseph	215787433	$	116.20	$	-	$	12.00	$	92.20	11/13
Jackson	Joseph	215787433	$	695.13	$	-	$	12.00	$	683.13	12/13
Jackson	Joseph	215787433	$	670.23	$	-	$	12.00	$	658.23	1/14
Jackson	Joseph	215787433	$	774.30	$	-	$	12.00	$	762.30	2/14
Jackson	Joseph	215787433	$	696.00	$	-	$	12.00	$	684.00	3/14
Jackson	Joseph	215787433	$	727.54	$	-	$	12.00	$	715.54	4/14
Jackson	Joseph	215787433	$	761.26	$	-	$	12.00	$	749.26	5/14
Jackson	Joseph	215787433	$	722.11	$	-	$	12.00	$	710.11	6/14
Jackson	Joseph	215787433	$	558.98	$	-	$	12.00	$	546.98	7/14
Jackson	Joseph	215787433	$	802.58	$	-	$	12.00	$	790.58	8/14
Jackson	Joseph	215787433	$	712.31	$	-	$	14.00	$	696.31	9/14
Jackson	Joseph	215787433	$	769.96	$	-	$	14.00	$	755.96	10/14
Jackson	Joseph	215787433	$	774.94	$	-	$	14.00	$	760.94	11/14
Johnson-Bey	Kennard	279720704	$	103.75	$	-	$	12.00	$	79.75	11/13
Johnson-Bey	Kennard	279720704	$	325.78	$	-	$	12.00	$	313.78	12/13

Johnson-Bey	Kennard	279720704	$	526.01	$	-	$	12.00	$	514.01	1/14
Johnson-Bey	Kennard	279720704	$	585.06	$	-	$	12.00	$	573.06	2/14
Johnson-Bey	Kennard	279720704	$	488.29	$	980.92	$	12.00	$	-	3/14
Johnson-Bey	Kennard	279720704	$	469.80	$	490.46	$	12.00	$	-	4/14
Johnson-Bey	Kennard	279720704	$	473.07	$	490.46	$	12.00	$	-	5/14
Johnson-Bey	Kennard	279720704	$	600.31	$	490.46	$	12.00	$	-	6/14
Johnson-Bey	Kennard	279720704	$	711.23	$	490.46	$	12.00	$	-	7/14
Johnson-Bey	Kennard	279720704	$	817.80	$	490.46	$	12.00	$	-	8/14
Johnson-Bey	Kennard	279720704	$	669.90	$	-	$	14.00	$	709.18	9/14
Johnson-Bey	Kennard	279720704	$	769.96	$	-	$	14.00	$	755.96	10/14
Johnson-Bey	Kennard	279720704	$	696.28	$	499.67	$	14.00	$	-	11/14
Jones	Quiana	218196979	$	130.73	$	-	$	12.00	$	106.73	11/13
Jones	Quiana	218196979	$	613.17	$	-	$	12.00	$	601.17	12/13
Jones	Quiana	218196979	$	587.23	$	-	$	12.00	$	575.23	1/14
Jones	Quiana	218196979	$	650.20	$	-	$	12.00	$	638.20	2/14
Jones	Quiana	218196979	$	634.02	$	-	$	12.00	$	622.02	3/14
Jones	Quiana	218196979	$	582.90	$	-	$	12.00	$	570.90	4/14
Jones	Quiana	218196979	$	664.47	$	-	$	12.00	$	652.47	5/14
Jones	Quiana	218196979	$	669.90	$	-	$	12.00	$	657.90	6/14
Jones	Quiana	218196979	$	718.84	$	-	$	12.00	$	706.84	7/14
Jones	Quiana	218196979	$	732.98	$	-	$	12.00	$	720.98	8/14
Jones	Quiana	218196979	$	688.39	$	26.31	$	14.00	$	619.77	9/14
Jones	Quiana	218196979	$	714.49	$	26.31	$	14.00	$	674.18	10/14
Jones	Quiana	218196979	$	598.13	$	26.31	$	14.00	$	557.82	11/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	11/13
Jones	Sharon	577945202	$	321.63	$	-	$	12.00	$	297.63	12/13
Jones	Sharon	577945202	$	158.74	$	-	$	12.00	$	146.74	1/14
Jones	Sharon	577945202	$	50.84	$	-	$	12.00	$	38.84	2/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	3/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	4/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	5/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	6/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	7/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	8/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	9/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	10/14
Jones	Sharon	577945202	$	-	$	-	$	-	$	-	11/14
Kelly	Rashunda	577963517	$	93.38	$	-	$	12.00	$	69.38	11/13
Kelly	Rashunda	577963517	$	655.70	$	-	$	12.00	$	643.70	12/13
Kelly	Rashunda	577963517	$	727.29	$	-	$	12.00	$	715.29	1/14
Kelly	Rashunda	577963517	$	730.65	$	-	$	12.00	$	718.65	2/14
Kelly	Rashunda	577963517	$	606.82	$	-	$	12.00	$	594.82	3/14
Kelly	Rashunda	577963517	$	678.60	$	-	$	12.00	$	666.60	4/14
Kelly	Rashunda	577963517	$	700.36	$	-	$	12.00	$	688.36	5/14
Kelly	Rashunda	577963517	$	690.56	$	-	$	12.00	$	678.56	6/14

Kelly	Rashunda	577963517	$	710.14	$	-	$	12.00	$	698.14	7/14
Kelly	Rashunda	577963517	$	779.74	$	-	$	12.00	$	767.74	8/14
Kelly	Rashunda	577963517	$	696.00	$	23.79	$	14.00	$	632.42	9/14
Kelly	Rashunda	577963517	$	752.56	$	23.79	$	14.00	$	714.77	10/14
Kelly	Rashunda	577963517	$	773.64	$	23.79	$	14.00	$	735.85	11/14
King	Lawanda	579903896	$	109.98	$	-	$	12.00	$	85.98	11/13
King	Lawanda	579903896	$	591.38	$	-	$	12.00	$	579.38	12/13
King	Lawanda	579903896	$	514.60	$	-	$	12.00	$	502.60	1/14
King	Lawanda	579903896	$	578.80	$	-	$	12.00	$	566.80	2/14
King	Lawanda	579903896	$	539.40	$	-	$	12.00	$	527.40	3/14
King	Lawanda	579903896	$	589.43	$	-	$	12.00	$	577.43	4/14
King	Lawanda	579903896	$	617.70	$	-	$	12.00	$	605.70	5/14
King	Lawanda	579903896	$	630.75	$	-	$	12.00	$	618.75	6/14
King	Lawanda	579903896	$	550.28	$	-	$	12.00	$	538.28	7/14
King	Lawanda	579903896	$	707.96	$	-	$	12.00	$	695.96	8/14
King	Lawanda	579903896	$	582.90	$	-	$	14.00	$	566.90	9/14
King	Lawanda	579903896	$	643.80	$	-	$	14.00	$	629.80	10/14
King	Lawanda	579903896	$	619.80	$	-	$	14.00	$	605.80	11/14
Knight	Rodger	422721331	$	149.40	$	-	$	12.00	$	125.40	11/13
Knight	Rodger	422721331	$	466.88	$	-	$	12.00	$	454.88	12/13
Knight	Rodger	422721331	$	597.60	$	-	$	12.00	$	585.60	1/14
Knight	Rodger	422721331	$	587.63	$	-	$	12.00	$	575.63	2/14
Knight	Rodger	422721331	$	429.57	$	-	$	12.00	$	417.57	3/14
Knight	Rodger	422721331	$	705.79	$	-	$	12.00	$	693.79	4/14
Knight	Rodger	422721331	$	617.70	$	-	$	12.00	$	605.70	5/14
Knight	Rodger	422721331	$	679.69	$	-	$	12.00	$	667.69	6/14
Knight	Rodger	422721331	$	569.86	$	-	$	12.00	$	557.86	7/14
Knight	Rodger	422721331	$	702.53	$	-	$	12.00	$	690.53	8/14
Knight	Rodger	422721331	$	632.92	$	-	$	14.00	$	616.92	9/14
Knight	Rodger	422721331	$	640.54	$	-	$	14.00	$	626.54	10/14
Knight	Rodger	422721331	$	669.10	$	-	$	14.00	$	655.10	11/14
Lee	Lamont	213233926	$	66.40	$	-	$	12.00	$	42.40	11/13
Lee	Lamont	213233926	$	381.81	$	-	$	12.00	$	369.81	12/13
Lee	Lamont	213233926	$	408.77	$	-	$	12.00	$	396.77	1/14
Lee	Lamont	213233926	$	289.85	$	-	$	12.00	$	277.85	2/14
Lee	Lamont	213233926	$	326.25	$	-	$	12.00	$	314.25	3/14
Lee	Lamont	213233926	$	435.00	$	-	$	12.00	$	423.00	4/14
Lee	Lamont	213233926	$	527.44	$	-	$	12.00	$	515.44	5/14
Lee	Lamont	213233926	$	553.54	$	-	$	12.00	$	541.54	6/14
Lee	Lamont	213233926	$	539.40	$	-	$	12.00	$	527.40	7/14
Lee	Lamont	213233926	$	475.24	$	-	$	12.00	$	463.24	8/14
Lee	Lamont	213233926	$	455.66	$	-	$	14.00	$	439.66	9/14
Lee	Lamont	213233926	$	498.08	$	-	$	14.00	$	484.08	10/14
Lee	Lamont	213233926	$	556.22	$	-	$	14.00	$	542.22	11/14

Mensah	Emmanuel	125909793	$	22.83	$	-	$	12.00	$	-	11/13
Mensah	Emmanuel	125909793	$	710.69	$	-	$	12.00	$	697.52	12/13
Mensah	Emmanuel	125909793	$	521.86	$	-	$	12.00	$	509.86	1/14
Mensah	Emmanuel	125909793	$	671.46	$	-	$	12.00	$	659.46	2/14
Mensah	Emmanuel	125909793	$	556.80	$	-	$	12.00	$	544.80	3/14
Mensah	Emmanuel	125909793	$	612.26	$	-	$	12.00	$	600.26	4/14
Mensah	Emmanuel	125909793	$	673.16	$	-	$	12.00	$	661.16	5/14
Mensah	Emmanuel	125909793	$	655.76	$	-	$	12.00	$	643.76	6/14
Mensah	Emmanuel	125909793	$	626.40	$	-	$	12.00	$	614.40	7/14
Mensah	Emmanuel	125909793	$	640.54	$	-	$	12.00	$	628.54	8/14
Mensah	Emmanuel	125909793	$	685.13	$	-	$	14.00	$	669.13	9/14
Mensah	Emmanuel	125909793	$	626.40	$	-	$	14.00	$	612.40	10/14
Mensah	Emmanuel	125909793	$	666.60	$	-	$	14.00	$	652.60	11/14
Miles Jr	Ronald	214841932	$	103.75	$	-	$	12.00	$	79.75	11/13
Miles Jr	Ronald	214841932	$	655.70	$	-	$	12.00	$	643.70	12/13
Miles Jr	Ronald	214841932	$	545.73	$	-	$	12.00	$	533.73	1/14
Miles Jr	Ronald	214841932	$	681.51	$	-	$	12.00	$	669.51	2/14
Miles Jr	Ronald	214841932	$	641.63	$	-	$	12.00	$	629.63	3/14
Miles Jr	Ronald	214841932	$	693.83	$	-	$	12.00	$	681.83	4/14
Miles Jr	Ronald	214841932	$	690.56	$	-	$	12.00	$	678.56	5/14
Miles Jr	Ronald	214841932	$	701.44	$	-	$	12.00	$	689.44	6/14
Miles Jr	Ronald	214841932	$	713.40	$	-	$	12.00	$	701.40	7/14
Miles Jr	Ronald	214841932	$	726.46	$	-	$	12.00	$	714.46	8/14
Miles Jr	Ronald	214841932	$	713.40	$	-	$	14.00	$	697.40	9/14
Miles Jr	Ronald	214841932	$	640.54	$	-	$	14.00	$	626.54	10/14
Miles Jr	Ronald	214841932	$	745.91	$	-	$	14.00	$	731.91	11/14
Montgomery	Andrea	579048816	$	104.40	$	-	$	14.00	$	-	10/14
Montgomery	Andrea	579048816	$	639.57	$	-	$	14.00	$	701.97	11/14
Mozon-Whitfield	Laminda	578904375	$	144.21	$	-	$	12.00	$	120.21	11/13
Mozon-Whitfield	Laminda	578904375	$	574.78	$	-	$	12.00	$	562.78	12/13
Mozon-Whitfield	Laminda	578904375	$	662.96	$	-	$	12.00	$	650.96	1/14
Mozon-Whitfield	Laminda	578904375	$	728.33	$	-	$	12.00	$	716.33	2/14
Mozon-Whitfield	Laminda	578904375	$	667.72	$	-	$	12.00	$	655.72	3/14
Mozon-Whitfield	Laminda	578904375	$	654.68	$	-	$	12.00	$	642.68	4/14
Mozon-Whitfield	Laminda	578904375	$	756.90	$	-	$	12.00	$	744.90	5/14
Mozon-Whitfield	Laminda	578904375	$	791.71	$	-	$	12.00	$	779.71	6/14
Mozon-Whitfield	Laminda	578904375	$	678.60	$	-	$	12.00	$	666.60	7/14
Mozon-Whitfield	Laminda	578904375	$	817.80	$	-	$	12.00	$	805.80	8/14
Mozon-Whitfield	Laminda	578904375	$	748.20	$	531.81	$	14.00	$	-	9/14
Mozon-Whitfield	Laminda	578904375	$	730.80	$	531.81	$	14.00	$	-	10/14
Mozon-Whitfield	Laminda	578904375	$	795.21	$	531.81	$	14.00	$	102.97	11/14
Newby	Michael	238352176	$	136.95	$	-	$	12.00	$	112.95	11/13
Newby	Michael	238352176	$	603.83	$	-	$	12.00	$	591.83	12/13
Newby	Michael	238352176	$	708.61	$	-	$	12.00	$	696.61	1/14

Newby	Michael	238352176	$	721.57	$	-	$	12.00	$	709.57	2/14
Newby	Michael	238352176	$	576.38	$	-	$	12.00	$	564.38	3/14
Newby	Michael	238352176	$	32.63	$	-	$	12.00	$	32.63	4/14
Oguayo	Chima	578085271	$	111.01	$	-	$	12.00	$	87.01	11/13
Oguayo	Chima	578085271	$	635.99	$	-	$	12.00	$	623.99	12/13
Oguayo	Chima	578085271	$	677.49	$	-	$	12.00	$	665.49	1/14
Oguayo	Chima	578085271	$	720.55	$	-	$	12.00	$	708.55	2/14
Oguayo	Chima	578085271	$	672.08	$	-	$	12.00	$	660.08	3/14
Oguayo	Chima	578085271	$	690.57	$	-	$	12.00	$	678.57	4/14
Oguayo	Chima	578085271	$	792.79	$	-	$	12.00	$	780.79	5/14
Oguayo	Chima	578085271	$	687.30	$	-	$	12.00	$	675.30	6/14
Oguayo	Chima	578085271	$	753.64	$	-	$	12.00	$	741.64	7/14
Oguayo	Chima	578085271	$	797.14	$	-	$	12.00	$	785.14	8/14
Oguayo	Chima	578085271	$	703.61	$	-	$	14.00	$	687.61	9/14
Oguayo	Chima	578085271	$	742.76	$	-	$	14.00	$	728.76	10/14
Oguayo	Chima	578085271	$	710.80	$	-	$	14.00	$	696.80	11/14
Osakwe	George	218612504	$	-	$	-	$	-	$	-	11/13
Osakwe	George	218612504	$	479.33	$	-	$	12.00	$	455.33	12/13
Osakwe	George	218612504	$	389.80	$	-	$	12.00	$	377.80	1/14
Osakwe	George	218612504	$	109.84	$	-	$	12.00	$	97.84	2/14
Osakwe	George	218612504	$	512.22	$	-	$	12.00	$	500.22	3/14
Osakwe	George	218612504	$	446.96	$	-	$	12.00	$	434.96	4/14
Osakwe	George	218612504	$	405.64	$	-	$	12.00	$	393.64	5/14
Osakwe	George	218612504	$	445.87	$	-	$	12.00	$	433.87	6/14
Osakwe	George	218612504	$	527.44	$	-	$	12.00	$	515.44	7/14
Osakwe	George	218612504	$	538.32	$	-	$	14.00	$	522.32	8/14
Osakwe	George	218612504	$	478.50	$	-	$	14.00	$	464.50	9/14
Osakwe	George	218612504	$	553.38	$	-	$	14.00	$	539.38	10/14
Ottoway	Rodney	261350467	$	704.00	$	-	$	12.00	$	692.00	11/14
Owusu-Ansah	Samuel	134906121	$	-	$	-	$	-	$	-	11/13
Owusu-Ansah	Samuel	134906121	$	591.37	$	-	$	12.00	$	567.37	12/13
Owusu-Ansah	Samuel	134906121	$	120.35	$	-	$	12.00	$	108.35	1/14
Owusu-Ansah	Samuel	134906121	$	439.04	$	-	$	12.00	$	427.04	2/14
Owusu-Ansah	Samuel	134906121	$	540.49	$	-	$	12.00	$	528.49	3/14
Owusu-Ansah	Samuel	134906121	$	679.69	$	-	$	12.00	$	667.69	4/14
Owusu-Ansah	Samuel	134906121	$	515.48	$	-	$	12.00	$	503.48	5/14
Owusu-Ansah	Samuel	134906121	$	617.71	$	-	$	12.00	$	605.71	6/14
Owusu-Ansah	Samuel	134906121	$	538.31	$	-	$	12.00	$	526.31	7/14
Owusu-Ansah	Samuel	134906121	$	574.20	$	-	$	12.00	$	562.20	8/14
Owusu-Ansah	Samuel	134906121	$	678.60	$	-	$	14.00	$	662.60	9/14
Owusu-Ansah	Samuel	134906121	$	660.11	$	-	$	14.00	$	646.11	10/14
Owusu-Ansah	Samuel	134906121	$	591.47	$	-	$	14.00	$	577.47	11/14
Petway	Kimberly	579941978	$	145.25	$	-	$	12.00	$	121.25	11/13
Petway	Kimberly	579941978	$	594.49	$	-	$	12.00	$	582.49	12/13

Petway	Kimberly	579941978	$	655.70	$	-	$	12.00	$	643.70	1/14
Petway	Kimberly	579941978	$	736.35	$	-	$	12.00	$	724.35	2/14
Petway	Kimberly	579941978	$	631.84	$	-	$	12.00	$	619.84	3/14
Petway	Kimberly	579941978	$	667.73	$	-	$	12.00	$	655.73	4/14
Petway	Kimberly	579941978	$	701.44	$	-	$	12.00	$	689.44	5/14
Petway	Kimberly	579941978	$	763.43	$	-	$	12.00	$	751.43	6/14
Petway	Kimberly	579941978	$	675.34	$	-	$	12.00	$	663.34	7/14
Petway	Kimberly	579941978	$	611.17	$	-	$	12.00	$	599.17	8/14
Petway	Kimberly	579941978	$	730.80	$	-	$	14.00	$	714.80	9/14
Petway	Kimberly	579941978	$	693.83	$	-	$	14.00	$	679.83	10/14
Petway	Kimberly	579941978	$	734.85	$	-	$	14.00	$	720.85	11/14
Proctor	Tricia	216865954	$	65.36	$	-	$	12.00	$	41.36	11/13
Proctor	Tricia	216865954	$	604.86	$	-	$	12.00	$	592.86	12/13
Proctor	Tricia	216865954	$	626.65	$	-	$	12.00	$	614.65	1/14
Proctor	Tricia	216865954	$	676.36	$	-	$	12.00	$	664.36	2/14
Proctor	Tricia	216865954	$	553.54	$	-	$	12.00	$	541.54	3/14
Proctor	Tricia	216865954	$	690.56	$	-	$	12.00	$	678.56	4/14
Proctor	Tricia	216865954	$	639.45	$	-	$	12.00	$	627.45	5/14
Proctor	Tricia	216865954	$	691.65	$	-	$	12.00	$	679.65	6/14
Proctor	Tricia	216865954	$	687.30	$	-	$	12.00	$	675.30	7/14
Proctor	Tricia	216865954	$	710.14	$	-	$	12.00	$	698.14	8/14
Proctor	Tricia	216865954	$	666.64	$	-	$	14.00	$	650.64	9/14
Proctor	Tricia	216865954	$	622.05	$	-	$	14.00	$	608.05	10/14
Proctor	Tricia	216865954	$	622.37	$	-	$	14.00	$	608.37	11/14
Pugh	Michael	577883288	$	130.73	$	-	$	12.00	$	106.73	11/13
Pugh	Michael	577883288	$	642.22	$	-	$	12.00	$	630.22	12/13
Pugh	Michael	577883288	$	590.34	$	-	$	12.00	$	578.34	1/14
Pugh	Michael	577883288	$	701.64	$	-	$	12.00	$	689.64	2/14
Pugh	Michael	577883288	$	689.48	$	-	$	12.00	$	677.48	3/14
Pugh	Michael	577883288	$	639.46	$	-	$	12.00	$	627.46	4/14
Pugh	Michael	577883288	$	560.06	$	-	$	12.00	$	548.06	5/14
Pugh	Michael	577883288	$	468.72	$	-	$	12.00	$	456.72	6/14
Pugh	Michael	577883288	$	730.80	$	-	$	12.00	$	718.80	7/14
Pugh	Michael	577883288	$	741.68	$	-	$	12.00	$	729.68	8/14
Pugh	Michael	577883288	$	739.50	$	-	$	14.00	$	723.50	9/14
Pugh	Michael	577883288	$	703.61	$	-	$	14.00	$	689.61	10/14
Pugh	Michael	577883288	$	764.06	$	-	$	14.00	$	750.06	11/14
Robin	Reginald	577988273	$	92.34	$	-	$	12.00	$	68.34	11/13
Robin	Reginald	577988273	$	559.22	$	-	$	12.00	$	547.22	12/13
Robin	Reginald	577988273	$	604.87	$	-	$	12.00	$	592.87	1/14
Robin	Reginald	577988273	$	655.10	$	-	$	12.00	$	643.10	2/14
Robin	Reginald	577988273	$	552.45	$	-	$	12.00	$	540.45	3/14
Robin	Reginald	577988273	$	662.29	$	-	$	12.00	$	650.29	4/14
Robin	Reginald	577988273	$	602.48	$	-	$	12.00	$	590.48	5/14
Robin	Reginald	577988273	$	652.50	$	-	$	12.00	$	640.50	6/14

Robin	Reginald	577988273	$	636.19	$	-	$	12.00	$	624.19	7/14
Robin	Reginald	577988273	$	631.84	$	-	$	12.00	$	619.84	8/14
Robin	Reginald	577988273	$	612.27	$	17.64	$	14.00	$	560.99	9/14
Robin	Reginald	577988273	$	660.11	$	17.64	$	14.00	$	628.47	10/14
Robin	Reginald	577988273	$	579.96	$	17.64	$	14.00	$	548.32	11/14
Sanni	Fatai	218690437	$	43.58	$	-	$	12.00	$	19.58	11/13
Sanni	Fatai	218690437	$	710.69	$	-	$	12.00	$	698.69	12/13
Sanni	Fatai	218690437	$	673.34	$	-	$	12.00	$	661.34	1/14
Sanni	Fatai	218690437	$	763.95	$	-	$	12.00	$	751.95	2/14
Sanni	Fatai	218690437	$	616.61	$	-	$	12.00	$	604.61	3/14
Sanni	Fatai	218690437	$	735.15	$	-	$	12.00	$	723.15	4/14
Sanni	Fatai	218690437	$	741.68	$	-	$	12.00	$	729.68	5/14
Sanni	Fatai	218690437	$	765.60	$	-	$	12.00	$	753.60	6/14
Sanni	Fatai	218690437	$	767.78	$	-	$	12.00	$	755.78	7/14
Sanni	Fatai	218690437	$	763.43	$	-	$	12.00	$	751.43	8/14
Sanni	Fatai	218690437	$	730.80	$	-	$	14.00	$	714.80	9/14
Sanni	Fatai	218690437	$	771.04	$	-	$	14.00	$	757.04	10/14
Sanni	Fatai	218690437	$	733.25	$	-	$	14.00	$	719.25	11/14
Singleton	Darryl	215131318	$	99.60	$	-	$	12.00	$	75.60	11/13
Singleton	Darryl	215131318	$	565.44	$	-	$	12.00	$	553.44	12/13
Singleton	Darryl	215131318	$	625.61	$	-	$	12.00	$	613.61	1/14
Singleton	Darryl	215131318	$	778.85	$	-	$	12.00	$	766.85	2/14
Singleton	Darryl	215131318	$	616.62	$	-	$	12.00	$	604.62	3/14
Singleton	Darryl	215131318	$	627.49	$	-	$	12.00	$	615.49	4/14
Singleton	Darryl	215131318	$	709.05	$	-	$	12.00	$	697.05	5/14
Singleton	Darryl	215131318	$	747.12	$	-	$	12.00	$	735.12	6/14
Singleton	Darryl	215131318	$	732.98	$	-	$	12.00	$	720.98	7/14
Singleton	Darryl	215131318	$	793.88	$	-	$	12.00	$	781.88	8/14
Singleton	Darryl	215131318	$	732.98	$	-	$	14.00	$	716.98	9/14
Singleton	Darryl	215131318	$	753.64	$	-	$	14.00	$	739.64	10/14
Singleton	Darryl	215131318	$	759.12	$	-	$	14.00	$	745.12	11/14
Sizing	Adomawayi	215535651	$	51.88	$	-	$	12.00	$	27.88	11/13
Sizing	Adomawayi	215535651	$	711.73	$	-	$	12.00	$	699.73	12/13
Sizing	Adomawayi	215535651	$	637.03	$	-	$	12.00	$	625.03	1/14
Sizing	Adomawayi	215535651	$	721.33	$	-	$	12.00	$	709.33	2/14
Sizing	Adomawayi	215535651	$	660.12	$	-	$	12.00	$	648.12	3/14
Sizing	Adomawayi	215535651	$	715.58	$	-	$	12.00	$	703.58	4/14
Sizing	Adomawayi	215535651	$	622.06	$	-	$	12.00	$	610.06	5/14
Sizing	Adomawayi	215535651	$	680.78	$	-	$	12.00	$	668.78	6/14
Sizing	Adomawayi	215535651	$	709.06	$	-	$	12.00	$	697.06	7/14
Sizing	Adomawayi	215535651	$	676.42	$	-	$	12.00	$	664.42	8/14
Sizing	Adomawayi	215535651	$	764.51	$	-	$	14.00	$	748.51	9/14
Sizing	Adomawayi	215535651	$	717.75	$	-	$	14.00	$	703.75	10/14
Sizing	Adomawayi	215535651	$	678.53	$	-	$	14.00	$	664.53	11/14

Stewart	Kimberly	578083997	$	122.43	$	-	$	12.00	$	98.43	11/13
Stewart	Kimberly	578083997	$	604.86	$	-	$	12.00	$	592.86	12/13
Stewart	Kimberly	578083997	$	648.44	$	-	$	12.00	$	636.44	1/14
Stewart	Kimberly	578083997	$	265.67	$	490.46	$	12.00	$	-	2/14
Stewart	Kimberly	578083997	$	650.33	$	490.46	$	12.00	$	-	3/14
Stewart	Kimberly	578083997	$	740.59	$	490.46	$	12.00	$	-	4/14
Stewart	Kimberly	578083997	$	706.88	$	490.46	$	12.00	$	-	5/14
Stewart	Kimberly	578083997	$	748.20	$	490.46	$	12.00	$	108.91	6/14
Stewart	Kimberly	578083997	$	692.74	$	490.46	$	12.00	$	190.28	7/14
Stewart	Kimberly	578083997	$	800.40	$	490.46	$	12.00	$	297.94	8/14
Stewart	Kimberly	578083997	$	730.80	$	561.18	$	14.00	$	82.90	9/14
Stewart	Kimberly	578083997	$	713.40	$	561.18	$	14.00	$	138.22	10/14
Stewart	Kimberly	578083997	$	760.40	$	561.18	$	14.00	$	185.22	11/14
Sullivan	Jean	579947108	$	108.94	$	-	$	12.00	$	84.94	11/13
Sullivan	Jean	579947108	$	687.86	$	-	$	12.00	$	675.86	12/13
Sullivan	Jean	579947108	$	463.77	$	-	$	12.00	$	451.77	1/14
Sullivan	Jean	579947108	$	573.25	$	-	$	12.00	$	561.25	2/14
Sullivan	Jean	579947108	$	504.60	$	-	$	12.00	$	492.60	3/14
Sullivan	Jean	579947108	$	550.28	$	-	$	12.00	$	538.28	4/14
Sullivan	Jean	579947108	$	714.49	$	-	$	12.00	$	702.49	5/14
Sullivan	Jean	579947108	$	766.69	$	-	$	12.00	$	754.69	6/14
Sullivan	Jean	579947108	$	576.38	$	-	$	12.00	$	564.38	7/14
Sullivan	Jean	579947108	$	785.17	$	-	$	12.00	$	773.17	8/14
Sullivan	Jean	579947108	$	614.44	$	-	$	14.00	$	598.44	9/14
Sullivan	Jean	579947108	$	690.57	$	-	$	14.00	$	676.57	10/14
Sullivan	Jean	579947108	$	671.61	$	-	$	14.00	$	657.61	11/14
Swann	Carla	215941557	$	145.25	$	-	$	12.00	$	121.25	11/13
Swann	Carla	215941557	$	567.52	$	-	$	12.00	$	555.52	12/13
Swann	Carla	215941557	$	459.62	$	-	$	12.00	$	447.62	1/14
Swann	Carla	215941557	$	750.08	$	-	$	12.00	$	738.08	2/14
Swann	Carla	215941557	$	570.94	$	-	$	12.00	$	558.94	3/14
Swann	Carla	215941557	$	637.28	$	-	$	12.00	$	625.28	4/14
Swann	Carla	215941557	$	740.59	$	-	$	12.00	$	728.59	5/14
Swann	Carla	215941557	$	746.03	$	-	$	12.00	$	734.03	6/14
Swann	Carla	215941557	$	696.00	$	-	$	12.00	$	684.00	7/14
Swann	Carla	215941557	$	780.83	$	-	$	12.00	$	768.83	8/14
Swann	Carla	215941557	$	700.35	$	5.58	$	14.00	$	673.19	9/14
Swann	Carla	215941557	$	759.08	$	5.58	$	14.00	$	739.50	10/14
Swann	Carla	215941557	$	751.51	$	5.58	$	14.00	$	731.93	11/14
Swann	Thurone	577942774	$	105.83	$	-	$	12.00	$	81.83	11/13
Swann	Thurone	577942774	$	586.19	$	-	$	12.00	$	574.19	12/13
Swann	Thurone	577942774	$	332.00	$	-	$	12.00	$	320.00	1/14
Swann	Thurone	577942774	$	733.29	$	-	$	12.00	$	721.29	2/14
Swann	Thurone	577942774	$	558.98	$	-	$	12.00	$	546.98	3/14
Swann	Thurone	577942774	$	637.28	$	-	$	12.00	$	625.28	4/14

Swann	Thurone	577942774	$	516.56	$	-	$	12.00	$	504.56	5/14
Swann	Thurone	577942774	$	630.75	$	-	$	12.00	$	618.75	6/14
Swann	Thurone	577942774	$	585.08	$	-	$	12.00	$	573.08	7/14
Swann	Thurone	577942774	$	597.04	$	-	$	12.00	$	585.04	8/14
Swann	Thurone	577942774	$	666.64	$	-	$	14.00	$	650.64	9/14
Swann	Thurone	577942774	$	783.00	$	-	$	14.00	$	769.00	10/14
Swann	Thurone	577942774	$	753.00	$	-	$	14.00	$	739.00	11/14
Tabbs	Catherine	212823705	$	-	$	-	$	-	$	-	11/13
Tabbs	Catherine	212823705	$	346.53	$	-	$	12.00	$	322.53	12/13
Tabbs	Catherine	212823705	$	312.29	$	-	$	12.00	$	300.29	1/14
Tabbs	Catherine	212823705	$	324.53	$	-	$	12.00	$	312.53	2/14
Tabbs	Catherine	212823705	$	313.20	$	-	$	12.00	$	301.20	3/14
Tabbs	Catherine	212823705	$	378.45	$	-	$	12.00	$	366.45	4/14
Tabbs	Catherine	212823705	$	348.00	$	-	$	12.00	$	336.00	5/14
Tabbs	Catherine	212823705	$	352.35	$	-	$	12.00	$	340.35	6/14
Tabbs	Catherine	212823705	$	308.85	$	-	$	12.00	$	296.85	7/14
Tabbs	Catherine	212823705	$	365.40	$	-	$	12.00	$	353.40	8/14
Tabbs	Catherine	212823705	$	352.35	$	-	$	14.00	$	336.35	9/14
Tabbs	Catherine	212823705	$	330.60	$	-	$	14.00	$	316.60	10/14
Tabbs	Catherine	212823705	$	330.60	$	-	$	14.00	$	316.60	11/14
Tilghman	Daphne	577924233	$	147.33	$	-	$	12.00	$	123.33	11/13
Tilghman	Daphne	577924233	$	639.11	$	-	$	12.00	$	627.11	12/13
Tilghman	Daphne	577924233	$	556.10	$	-	$	12.00	$	544.10	1/14
Tilghman	Daphne	577924233	$	700.50	$	-	$	12.00	$	688.50	2/14
Tilghman	Daphne	577924233	$	612.26	$	-	$	12.00	$	600.26	3/14
Tilghman	Daphne	577924233	$	579.64	$	-	$	12.00	$	567.64	4/14
Tilghman	Daphne	577924233	$	637.28	$	-	$	12.00	$	625.28	5/14
Tilghman	Daphne	577924233	$	731.89	$	-	$	12.00	$	719.89	6/14
Tilghman	Daphne	577924233	$	689.48	$	-	$	12.00	$	677.48	7/14
Tilghman	Daphne	577924233	$	794.96	$	-	$	12.00	$	782.96	8/14
Tilghman	Daphne	577924233	$	704.71	$	-	$	14.00	$	688.71	9/14
Tilghman	Daphne	577924233	$	694.92	$	-	$	14.00	$	680.92	10/14
Tilghman	Daphne	577924233	$	734.11	$	-	$	14.00	$	720.11	11/14
Upchurch	Althea	577948288	$	134.88	$	-	$	12.00	$	110.88	11/13
Upchurch	Althea	577948288	$	460.65	$	-	$	12.00	$	448.65	12/13
Upchurch	Althea	577948288	$	457.54	$	-	$	12.00	$	445.54	1/14
Upchurch	Althea	577948288	$	612.13	$	-	$	12.00	$	600.13	2/14
Upchurch	Althea	577948288	$	489.38	$	-	$	12.00	$	477.38	3/14
Upchurch	Althea	577948288	$	586.16	$	-	$	12.00	$	574.16	4/14
Upchurch	Althea	577948288	$	628.58	$	-	$	12.00	$	616.58	5/14
Upchurch	Althea	577948288	$	496.99	$	-	$	12.00	$	484.99	6/14
Upchurch	Althea	577948288	$	502.43	$	-	$	12.00	$	490.43	7/14
Upchurch	Althea	577948288	$	464.36	$	-	$	12.00	$	452.36	8/14
Upchurch	Althea	577948288	$	421.95	$	-	$	14.00	$	405.95	9/14
Upchurch	Althea	577948288	$	319.73	$	-	$	14.00	$	305.73	10/14

Upchurch	Althea	577948288	$	433.63	$	-	$	14.00	$	419.63	11/14

EXHIBIT C

From: Davis, Frank D.
Sent: Monday, January 30, 2017 1:54 PM
To: Keough, Heather A.
Cc: Christina, Tom; Davis, Frank D.
Subject: RE: American Eagle Protective Services and Paragon Systems, Inc., Case 05-CA-126739

Heather,

We've studied your spreadsheet and were able to figure out your problem. When deposits are made to a 401K plan, there is a lag period. In this case, AEPS sent the money to the trustee, but it takes the trustee approximately 45 days to make each contribution. Accordingly, your quarterly reports are off by one month. For example, the quarters in your spreadsheet presumably went from January through March, April through June, July through September, and October through December. With the lag, those quarterly reports cannot reconcile with AEPS's deposits. Instead, you must shift your quarterly analysis to coincide with the 45 day lag, e.g., December through February, March through May, June through August, etc.

When you get to the end, your "1/2 quarter" calculation will likely be incorrect too because October should only count for 17 days. Not half of the quarter, assuming you were using the October through December quarter system.

Once you re-do the calculation using the correct quarter method, you'll see that the deposits align correctly. If you would like more help evaluating the documents, please forward us the subpoenaed documents that you received from the plan and we'll help you with the reconciliation.

Frank

Frank D. Davis | Ogletree, Deakins, Nash, Smoak & Stewart, P.C.
8117 Preston Road, Suite 500 | Dallas, TX 75225 | Telephone: 214-987-3892 | Fax: 214-987-3927
frank.davis@ogletreedeakins.com | www.ogletreedeakins.com | Bio
*Board Certified - Labor and Employment Law - Texas Board of Legal Specialization

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From: Keough, Heather A. [mailto:Heather.Keough@nlrb.gov]
Sent: Friday, January 27, 2017 9:55 AM
To: Davis, Frank D.
Cc: Laura Hagan
Subject: American Eagle Protective Services and Paragon Systems, Inc., Case 05-CA-126739

Good Morning,

Around the end of December we received individual benefit statements from TransAmerica Retirement Solutions. I spent most of January going through them, and we have several questions.

First, the contributions reflected on the individual benefit statements do not coincide with the amounts Respondent maintains it deposited into each account. I compared the spreadsheet you previously sent multiple times, to the amounts contributed for 4th quarter 2013 through 4th quarter 2014. On average the account contributions were $2000 less than the amounts Respondent maintains were deposited. Attached you'll find my summary, by employee, of the amount of health & welfare due, the amount of contributions made to the 401(k) account each quarter, and the difference. These amounts should be paid to the employees promptly, as they are not in the 401(k) accounts no difficulty exists in withdrawing the money.

Additionally, the records illustrate several employees made withdrawals from their accounts, something Respondent has insisted is not possible, unless a certain qualifying event occurs. I'd assume the individuals separated employment, except that contributions continued to be made to the accounts after the withdrawals. A list of the individuals, the quarter the withdrawal was made and the amount is attached so your client can check it against its own records.

Please have your client explain why withdrawals from the accounts for the outstanding amounts due is not possible, and why the withdrawals made by the employees in my second attachment were permitted. The memo previously sent discusses penalties for early distributions, however, we've been wondering why an employee cannot elect a withdrawal of the money, with tax and penalties assessed. If the terms 'distribution' and 'withdrawal' are synonymous in this context, please state so. I've also asked before what documentation would be required to establish a hardship withdrawal, but the memo doesn't address this in any specifics. Your client is welcome to elaborate on its position on that as well.

In the meantime, we will have to issue the specification so that we can at least liquidate the amount do while we wait for additional explanation regarding Respondent's position concerning withdrawal of the money.

Thanks,

Heather Keough
Compliance Officer
National Labor Relations Board, Region 5
Bank of America Center - Tower II
100 South Charles Street, Suite 600
Baltimore, MD 21201
Phone: (410) 962-2880

EXHIBIT C

-----Original Message-----
From: Davis, Frank D.
Sent: Monday, October 24, 2016 6:25 AM
To: Heather.Keough@nlrb.gov
Cc: Christina, Tom; Davis, Frank D.
Subject: FW: AEPS 401(k) Plan Document and Summative Analysis

Ms. Keough:

As you request, I write enclose the AEPS 401K Plan document and to generally describe AEPS's concerns as to the Decision in the Matter of American Eagle Protective Services Corporation and Paragon Systems, Inc. and United Government Security Officers of America, Local 034, No. 5-CA-126739 (NLRB), issued on September 22, 2015, by Administrative Law Judge Eric M. Fine. As we have discussed, one part of that Decision could have a dire impact on the bargaining unit members represented by Local 34 of the United Government Security Officers of America ("the Local"). Specifically, the Decision could result in very serious adverse federal income tax consequences for every member of the bargaining unit because it could cause the loss of the tax-favored status currently enjoyed by the AEPS Corporation 401(k) Plan ("the 401(k) Plan"), which is the primary retirement savings vehicle for bargaining unit members.

The specifics of the tax issues will be covered in a forthcoming memorandum from my colleague, Tom Christina. We expect to get that memorandum to you very soon. Because I thought we would have this memorandum to you at the end of last week, however, I took some time this morning to draft a brief summary of the tax issues, the reasons for our concerns, and an invitation to cooperate with us to avoid serious adverse income tax consequences to the members of this and other bargaining units that participate in the plan.

If the Decision is interpreted as the Board currently interprets it, the 401(k) Plan would be required to honor requests for lump sum distributions of the health and welfare allowance that was contributed by the employer to the 401(k) Plan between October 28, 2013, and October 16, 2014. Under the Board's interpretation of the Decision, it would be necessary to honor such a request even if the employee requesting the distribution does not yet meet the requirements to be eligible for a distribution under the current written terms of the 401(k) Plan. Those terms generally prohibit non-hardship distributions to current employees under age 59½.

Applicable law requires that the 401(k) Plan be administered in accordance with its written terms. As noted above, the current terms of the 401(k) Plan prohibit non-hardship distributions to current employees under age 59½. The reason for including this prohibition in the written terms of the 401(k) Plan is that a plan such as this one cannot satisfy applicable provision of the Internal Revenue Code unless this prohibition is explicitly included in the plan document.

If the Decision is interpreted as the Board currently interprets it, i.e., so that the 401(k) Plan would be required to honor a non-hardship distribution request made by an employee under age 59½, then it would first be necessary to amend the plan document to allow for such distributions. No other step would permit compliance with the provisions of applicable law that require a plan of this kind to be administered in accordance with its written terms.

Unfortunately, the instant such an amendment is adopted, the 401(k) Plan no longer will be in compliance with one of the provisions of the Internal Revenue Code that is essential to its current tax-favored status. As noted above, it is absolutely essential to the tax-favored status of a plan of this kind that its plan document include language prohibiting non-hardship distributions to current employees who have not yet attained age 59½. If the Decision is interpreted as the Board currently interprets it, the plan document must be amended to say the very opposite of what it is required to say to remain tax-favored. Thus (to use the terminology of the Internal Revenue Code), the adoption of the amendment will cause the 401(k) Plan to lose its status as a "qualified" plan, i.e., a plan that satisfies the requirements for tax-favored status.

When a plan loses its qualified status because it fails to include the prohibition against non-hardship distributions to current employees who have not yet reached age 59½, every participant in the plan is adversely affected. This is so because, when a plan such as the 401(k) Plan loses its qualified status, the entire value of every participant's vested account balance under the plan must be included in the participant's gross income for federal income tax purposes.

In addition, when a plan such as this one loses its qualified status, the trust that holds the plan's assets loses its tax-exempt status. When the trust loses its tax-exempt status, it becomes subject to income tax on interest, dividends, realized capital gains, and contributions. The trust therefore must pay federal income tax, and the tax reduces the participants' accounts, thereby diminishing the participants' retirement savings.

Thus, you can see why we are concerned. As a result of the amendment required under the Board's interpretation of the Decision, every member of the bargaining unit will be required to pay federal income tax on the entire value of his or her vested account balance under the 401(k) Plan, even if that balance is not payable until many years in the future. This means that the bargaining unit members will need to reach into their own pockets to pay federal income tax on amounts that they have not actually received (and might not receive for decades). Moreover, all contributions made to the plan accounts of members of the bargaining unit now and in the future will be includible in their gross income in the year the contribution is made – once again, without regard to when in the future those contributions become payable to the plan participant. In addition, all interest, dividends, and realized capital gains in the participants' accounts will be taxable to the trust which holds the bargaining unit members' retirement savings under the 401(k) Plan, now and in the future, which will severely compromise the bargaining unit members' ability to build up their account balances.

We recognize that the Decision provides that the employers will pay "all costs, fees, and tax consequences associated with the withdrawal of these monies from employees' 401(k) accounts." We interpret this formulation to refer at most only to penalties, surtaxes, interest, and other similar amounts above and beyond ordinary income tax itself. All of the adverse tax consequences described above result directly and solely from the application of ordinary income tax to a plan participant's vested account balance and/or from the application of ordinary income tax to the plan's trust. These adverse tax consequences are exclusive of penalties, surtaxes, interest, and other such charges.

Even if the Board is inclined to disagree with our views on the scope of the phrase "all costs, fees, and tax consequences," the language of the Decision quoted in the previous paragraph certainly does not cover the adverse tax consequences described in this letter because those consequences are not "associated with the withdrawal of these monies from employees' 401(k) accounts." All of the adverse tax consequences described above will happen by operation of law solely as the result of the amendment to the plan's written terms, even if no member of the bargaining unit (or any other bargaining unit member from another Local who also participate in the plan) actually elects to take a withdrawal of the kind referred to in the Decision. Thus, the adverse tax consequences will fall on the bargaining unit members, not on the employer, and the adverse tax consequences will remain with every bargaining unit members of every Local across the country.

Obviously, this is not the outcome the employer wants to see in this case. To the contrary, the employer established the 401(k) Plan in the hope that employees would use it to build up a retirement nest egg for themselves by taking advantage of the provisions of the Internal Revenue Code that grant favorable tax treatment to qualified plans. Losing the 401(k) Plan's tax-favored status would frustrate the employer's intention, which was to provide a vehicle for plan participants to build up retirement savings on a tax-advantaged basis. The primary reason for the proposal set forth below is to avoid a situation in which this unduly-complicated portion of the Decision is interpreted to cause catastrophic tax consequences to the employer's employees.

We think the looming tax and retirement savings catastrophe described above can be avoided if the Board and the Local will cooperate with us in stipulating to a fair but much simpler remedy relating to the health and welfare allowance for the period between October 28, 2013 and October 16, 2014. What we have in mind is something along the following lines. First, the 401(k) Plan participants whose plan accounts were increased by contributions of health and welfare allowances between October 28, 2013 and October 16, 2014, would be allowed to keep 100% of those contributions, which would have to be maintained in the plan until a distribution event occurs. Specifically, the money would reside in their 401(k) Plan accounts, where it continues to have the opportunity for tax-free growth, until it is distributed to the individuals whose accounts received these contributions upon termination of employment, death, disability, a request made on or after attaining age 59½, or as the result of a hardship distribution – i.e., the events that the Internal Revenue Code permits as distribution events under tax-qualified plans. Second, those 401(k) Plan participants also will receive a cash settlement amount payable to them directly by the employer. This cash settlement amount would be calculated to minimize what otherwise would be a double payment. We have not completed our calculations for a proposed amount right now but will have a proposal soon.

In sum, thank you for working with us. I realize that the tax law analysis pertaining to this case is complicated. For that reason, I urge you to share Tom Christina's explanation of the issue with knowledgeable people in your organization. As you will see, Tom will include copies of the applicable Treasury Regulations, Revenue Rulings, and other authorities that he cites in his written memorandum. Once we get you the memorandum and supporting authority, I suggest we have a call to discuss how we can work together to achieve what I hope is a mutually-shared goal, namely sparing the bargaining unit members the adverse tax consequences that would flow from the Board's current interpretation of the Decision.

Frank Davis
Ogletree Deakins
8117 Preston Road, Suite 500
Dallas, Texas 75225
(214) 987-3892 - Direct
(214) 987-3927 - Facsimile

EXHIBIT D

From: Davis, Frank D.
Sent: Friday, November 04, 2016 4:35 PM
To: Keough, Heather A.
Cc: Davis, Frank D.; Christina, Tom; Penkert, Eric D.
Subject: RE: American Eagle Protective Corp and Paragon Systems, Inc., Case 05-CA-126739

Heather,

I write to provide the information available to AEPS that you requested in your October 28, 2016 letter. In providing this response, it is AEPS's intent to supplement the large volume of information it has already provided to you in response to your many requests. As to the numerous allegations in your letter alleging patience, "vague assertions," and other inflammatory accusations, AEPS denies each and every allegation.

In response to your request for "copies of all documents confirming the deposit of the 401(k) contributions made on employees' behalf during the period [*sic*] October 28, 2013, through October 16, 2014," AEPS does not possess these documents. As repeatedly explained during multiple telephone calls, the only information that AEPS can access is the spreadsheet from the Transamerica Retirement Solutions (TRS) account link. We have provided that spreadsheet on multiple occasions and attached it again to this email. In order to access the documents you claim you need, you will have to get that information from employees directly or TRS by way of legal instrument. TRS will not release information of that age solely upon AEPS's request. One final point here. The ALJ's order only requires AEPS to redirect to employees "contributions [to the 401K] made on employees' behalf ... between October 28, 2013 and October 16, 2014." Therefore, if you do not believe that any deposits were made, then there is no obligation to redirect anything. Nothing is owed pursuant to the Order. In the alternative, if you believe the spreadsheet does not represent the accurate amount, I'd be interested in seeing the evidence you have to the contrary.

As to the executed plan document, we have provided the document in multiple forms on several different occasions. Attached to this email and for your convenience, however, please find another copy of the plan document.

The plan administrator is Tag Resources, LLC, 6322 Deane Hill Drive, Suite 201, Knoxville, TN 37919.

In response to your final paragraph and to emphasize the dangers of premature withdrawal (that we have vigorously endeavored to express on multiple occasions using several different lawyers), please find a comprehensive memorandum. We want to make sure you understand the dire consequences that early withdrawal of funds could have on each of the individual bargaining unit members who participate in the 401K nationwide should the labor board compel the liquidation of funds from the 401K trust.

I trust this correspondence satisfies the demands of your October 28, 2016 letter.

Frank D. Davis | Ogletree, Deakins, Nash, Smoak & Stewart, P.C.
8117 Preston Road, Suite 500 | Dallas, TX 75225 | Telephone: 214-987-3892 | Fax: 214-987-3927
frank.davis@ogletreedeakins.com | www.ogletreedeakins.com | Bio
*Board Certified - Labor and Employment Law - Texas Board of Legal Specialization

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From: Keough, Heather A. [mailto:Heather.Keough@nlrb.gov]
Sent: Friday, October 28, 2016 11:13 AM
To: Davis, Frank D.; Jake Stone
Cc: Laura Hagan; Dowd, Tom
Subject: American Eagle Protective Corp and Paragon Systems, Inc., Case 05-CA-126739

Good Afternoon,

Please see the Region's request for evidence related to this case.

Thanks,

Heather Keough
Compliance Officer
National Labor Relations Board, Region 5
Bank of America Center – Tower II
100 South Charles Street, Suite 600
Baltimore, MD 21201
Phone: (410) 962-2880

EXHIBIT E

From: Davis, Frank D.
Sent: Monday, January 30, 2017 1:54 PM
To: Keough, Heather A.
Cc: Christina, Tom; Davis, Frank D.
Subject: RE: American Eagle Protective Services and Paragon Systems, Inc., Case 05-CA-126739

Heather,

We've studied your spreadsheet and were able to figure out your problem. When deposits are made to a 401K plan, there is a lag period. In this case, AEPS sent the money to the trustee, but it takes the trustee approximately 45 days to make each contribution. Accordingly, your quarterly reports are off by one month. For example, the quarters in your spreadsheet presumably went from January through March, April through June, July through September, and October through December. With the lag, those quarterly reports cannot reconcile with AEPS's deposits. Instead, you must shift your quarterly analysis to coincide with the 45 day lag, e.g., December through February, March through May, June through August, etc.

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Frank

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8117 Preston Road, Suite 500 | Dallas, TX 75225 | Telephone: 214-987-3892 | Fax: 214-987-3927
frank.davis@ogletreedeakins.com | www.ogletreedeakins.com | Bio
*Board Certified - Labor and Employment Law - Texas Board of Legal Specialization

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From: Keough, Heather A. [mailto:Heather.Keough@nlrb.gov]
Sent: Friday, January 27, 2017 9:55 AM
To: Davis, Frank D.
Cc: Laura Hagan
Subject: American Eagle Protective Services and Paragon Systems, Inc., Case 05-CA-126739

Good Morning,

Around the end of December we received individual benefit statements from TransAmerica Retirement Solutions. I spent most of January going through them, and we have several questions.

First, the contributions reflected on the individual benefit statements do not coincide with the amounts Respondent maintains it deposited into each account. I compared the spreadsheet you previously sent multiple times, to the amounts contributed for 4th quarter 2013 through 4th quarter 2014. On average the account contributions were $2000 less than the amounts Respondent maintains were deposited. Attached you'll find my summary, by employee, of the amount of health & welfare due, the amount of contributions made to the 401(k) account each quarter, and the difference. These amounts should be paid to the employees promptly, as they are not in the 401(k) accounts no difficulty exists in withdrawing the money.

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In the meantime, we will have to issue the specification so that we can at least liquidate the amount do while we wait for additional explanation regarding Respondent's position concerning withdrawal of the money.

Thanks,

Heather Keough
Compliance Officer
National Labor Relations Board, Region 5
Bank of America Center – Tower II
100 South Charles Street, Suite 600
Baltimore, MD 21201
Phone: (410) 962-2880

EXHIBIT F

Memorandum

To: **Heather Keough, Compliance Officer, National Labor Relations Board**
From: **Ogletree, Deakins, Nash, Smoak & Stewart, P.C.**
Date: **November 4, 2016**
Subject: **General Explanation of Plan Qualification Matters**

The Internal Revenue Code of 1986, as amended ("Code"), imposes a tax, to be assessed annually, on the taxable income of individuals. Code § 1. Taxable income is defined as gross income, minus various deductions allowed by particular sections within the Code. Code § 63. An individual's gross income for this purpose means all income, from whatever source derived, including (but not limited to) compensation for services (including fees, commissions, fringe benefits, and similar items). Code § 61. Thus, subject to a handful of exceptions, an employee will have gross income in the calendar year in which he receives compensation. Code §§ 441, 451. Under the "constructive receipt" doctrine, amounts are includible in an employee's gross income for a year not only if received during that year, but also if made available to the employee during that year. Treas. Reg. § 1.451-2(a).

For example, Treas. Reg. § 1.451-2(a) provides:

> Income although not actually reduced to a taxpayer's possession is constructively received by him in the taxable year during which it is credited to his account, set apart for him, or otherwise made available so that he may draw upon it at any time, or so that he could have drawn upon it during the taxable year if notice of intention to withdraw had been given.

Thus, compensation can be includible in an employee's gross income for a taxable year even if the employee does not actually receive the compensation in that taxable year. Treas. Reg. § 1.451-2(a). Of particular importance to what follows, if an employer puts funds in trust for the benefit of the employee, the employee's interest in the trust fund is includible in his or her taxable income in the first taxable year in which the employee's interest in the trust fund becomes either transferable or is no longer subject to a substantial risk of forfeiture. Code §§ 83(a) and 402(b)(1). A substantial risk of forfeiture exists where the employee's right to full enjoyment of the interest in the trust fund is conditioned upon the future performance of substantial services by any individual. Treas. Reg. § 1.83-3(c). In such trusts, the lapse of the substantial risk of forfeiture in the trust interests is referred to as "vesting."

The Code includes some exceptions to the foregoing general rules. These exceptions provide for either the exclusion of certain items of income from gross income or for postponing the taxable year in which the items must be included in gross income. *See, e.g.* Code §§ 104-106 (excluding from gross income coverage and benefits under an employer-provided self-insured group health plan that meets certain formal and operational criteria); *and* Code § 83(a) (postponing the inclusion in gross income of certain compensatory transfers of property that are not immediately transferable and are subject to a substantial risk of forfeiture until the first taxable year of the taxpayer in which "the rights of the person having the beneficial interest in such property are transferable or are not subject to a substantial risk of forfeiture, whichever is applicable."). An exclusion from an employee's gross income for a taxable year must be grounded in a statutory exception, because an exclusion from income is a matter of legislative grace. *Cf., e.g., C. I. R. v. National Alfalfa Dehydrating & Milling Co.*, 417 U.S. 134, 149 (1974) (deduction from gross income is a matter of legislative grace), citing *New Colonial Ice Co. v. Helvering,* 292 U. S. 435, 440 (1934). Moreover, statutory provisions for the exclusion of income are to be narrowly construed. *See C.I.R. v. Schleier*, 515 U.S. 323, 328 (1995) ("We have also emphasized the corollary to § 61(a)'s broad construction, namely, the 'default rule of statutory interpretation that exclusions from income must be narrowly construed.'") (citations omitted). Finally, for a statutory exclusion to apply, its conditions must be satisfied. Cf., e.g., *Colonial Ice Co. v. Helvering,* 292 U. S. 435, 440 (1934).

The exceptions discussed below apply to employer-sponsored retirement plans, which are plans intended primarily to provide "retirement," *i.e.*, post-employment income. *See* Code § 401(a) *and see also* Treas. Reg. § 1.401-1(a)(2). If such a plan satisfies the requirements of Code § 401(a) both in form and operation (*see, e.g.* Treas. Reg. § 1.401-1(b)(3), *Churchill, Ltd. Employee Stock Ownership Plan & Trust v. Commissioner,* T.C. Memo. 2012-300; *Christy & Swan Profit Sharing Plan v. Commissioner,* T.C. Memo 2011-62; *Hamlin Dev. Co. v. Commissioner*, T.C. Memo 1993-89), the plan is said to be "qualified." Treas. Reg. § 1.401-0(b). Further, the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), requires that every employee benefit plan, a term which includes plans that are qualified under Code § 401(a), shall be established and maintained pursuant to a written instrument. ERISA § 402(a). Thus, where the qualification requirements of Code § 401(a) allow for variations in the terms of a qualified plan, ERISA § 402(a) requires that the plan be administered in accordance with the terms which were drafted to comply with Code § 401(a).

If the plan is qualified, then the employee generally is not required to treat his or her vested interest under the plan as gross income until the year in which that interest is distributed. Code § 402(a). Moreover, if a plan meets the requirements of Code § 401(a), the trust that holds the plan's assets is exempt from the federal income tax imposed on trusts and thus is not subject to taxation on any earnings on principal amounts in the trust Code § 501(a).

One type of qualified retirement plan is a plan that includes a qualified cash or deferred arrangement ("CODA"), which allows an employee to elect to have the employer make payments as contributions to the plan's trust on behalf of the employee, or to the employee directly in cash. Plans of this type commonly are referred to as 401(k) plans because they are described in Code § 401(k). Under such a CODA, in order for the plan to maintain its qualified status, amounts held in the plan's trust which are attributable to employer contributions made pursuant to the employee's election are subject to significant distribution restrictions. Specifically, such amounts may not be distributed to the participant or other beneficiaries earlier than:

- The participant's severance from employment, death or disability;
- The plan's termination;
- If the terms of the plan so provide, on request on or after the participant's attainment of age 59 ½;

- If the terms of the plan so provide, on an application for a hardship distribution because of the occurrence of certain hardship events; or
- Where applicable, on the earliest date permitted under the Qualified Reservist Distribution rules.

Id. Further, such amounts cannot be distributable merely by reason of a stated period of participation or the lapse of a fixed number of years. *Id.*

If a plan's trust is not qualified, contributions to the trust by an employer are included in the gross income of the employee in the employee's taxable year in which the contributions vest. Code § 402(b); Code § 83. Notably, this rule provides for income inclusion on the basis of vesting even where the employee does not have a contemporaneous right to a distribution. For example, consider the case of an employee with a right to payment of $1,000, payable on termination of employment that vested in 2009. If the plan is not qualified, the employee will be required to include the $1,000 interest under the plan in his or her gross income in 2009, even if (as events transpire) the employee remains employed until 2016. Similarly, if a plan's trust is not qualified, the amount actually distributed or made available to distribute is taxable to the distributee, in the taxable year in which it is distributed or made available. Code § 402(b)(2).

As noted above, if a retirement plan permits distributions of amounts contributed to the trust pursuant to a CODA earlier than the earliest of one of the dates listed above, the plan and its trust would no longer be qualified. As a result, employees are no longer able to defer compensation in compliance with Code § 401(k), and thus all employee contributions are immediately includible in the contributing employee's gross income. Similarly, any vested employer contributions are immediately includible in gross income. Finally, because a plan trust that is no longer qualified under Code § 401(a) is no longer a tax-exempt entity under Code § 501(a), any earnings on principal held within such trust are immediately taxable. Taken together, the tax consequences that impact a plan trust upon disqualification of a plan can result in immediate taxation of around 60% of a plan trust's assets.

The foregoing rules would have a severe impact on the employees covered under the AEPS Corporation 401(k) Plan (the "Plan").

AEPS Corporation ("Employer") adopted the Plan using a CCH Incorporated, DBA FTWILLIAM.COM Volume Submitter 401(K)/Profit Sharing Plan which is comprised of two parts: a base plan document and an adoption agreement. Under this type of volume submitter plan, an adopting employer such as the Employer selects options for the operation of its plan on a template adoption agreement form. The options selected on the adoption agreement coordinate with the provisions of the base plan document, which contains many of the additional provisions and boilerplates necessary to ensure compliance with the Code and ERISA. While such volume submitter adoption agreements allow an employer significant discretion and choice with respect to its plan design, many parts of such volume submitter adoption agreements may not be changed at all. Typically, these non-modifiable portions of the volume submitter adoption agreements are pre-drafted to ensure compliance with the Code and ERISA. FTWILLIAM.COM offers a series of base plan documents and adoption agreements, each of which is already pre-drafted to reflect various design choices that an employer may prefer. The Plan utilizes the FTWILLIAM.COM Basic Plan Document #P-02 and Adoption Agreement #002.

As required by the Code, the Plan only permits distributions of Participant Accounts in limited circumstances. Therefore, as noted above, even though the Plan *could* be amended to permit distributions in other circumstances without jeopardizing the Plan's qualification under Code § 401(a), allowing such other distribution events without amending the current terms of the Plan would result in disqualification.

The Adoption Agreement for the Plan allows for distributions upon the attainment of Normal Retirement Age (which is age 65) in Section F.1a-c, and upon death in Section F.9. Although the Adoption Agreement for the Plan specifically prohibits distributions upon attainment of an Early Retirement Age in Section F.2, it does provide for three limited circumstances in which an active employee may receive a distribution. The first, in Section G.3, is for certain Participant Hardship events, and the second, in Section G.8b, permits a Participant to receive a distribution of his or her Rollover Contribution Account at any time. The contents of a Participant's Rollover Contribution Account is limited to amounts that a Participant transferred, or "rolled-over", to the Plan from another qualified plan.

The third distribution event for active employees is the most relevant to the present issue. Section G.5a of the Adoption Agreement for the Plan permits In-service withdrawals, but only after age 59-1/2. Section G.5a of the Adoption Agreement for the Plan permits such In-service withdrawals from all of a Participant's Accounts. While an employer is permitted to restrict In-service withdrawals to only certain Plan Accounts (for example, a Plan Profit Sharing Account), the Employer drafted the Plan to allow these In-service distributions from all Accounts.

Notably, if in Section G.5 the Employer had limited In-service withdrawals so that they could only be made from a Participant's Profit Sharing Contribution Account, the Employer would not be required to limit such withdrawals to Participants who had attained age 59-1/2. However, as currently drafted, in-service withdrawals are permitted from all Participant Accounts, including Elective Deferrals, which makes the Plan subject to the age 59-1/2 distribution limitation.

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